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THIRD ANNUAL REPORT

OF THE

UNIV. OF MICH

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BOARD OF  
EQUALIZATION OF TAXES

OF

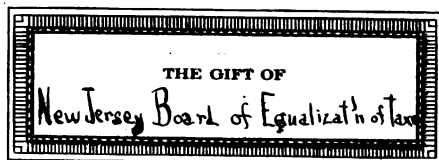
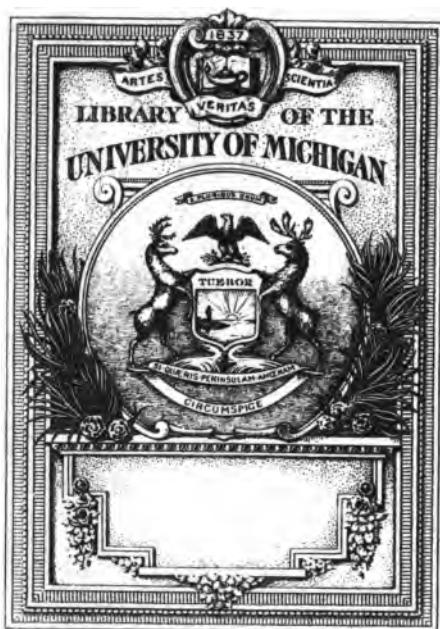
NEW JERSEY

For the Year ending October 31

1907

TRENTON, N. J.:  
THE JOHN L. MURPHY PUBLISHING CO., PRINTERS.

1907.







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MEMBERS  
OF THE  
BOARD OF EQUALIZATION OF TAXES  
OF NEW JERSEY

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CARL LENTZ, PRESIDENT,  
NEWARK.

EDWARD AMBLER ARMSTRONG,  
CAMDEN.

CHARLES C. BLACK,  
JERSEY CITY.

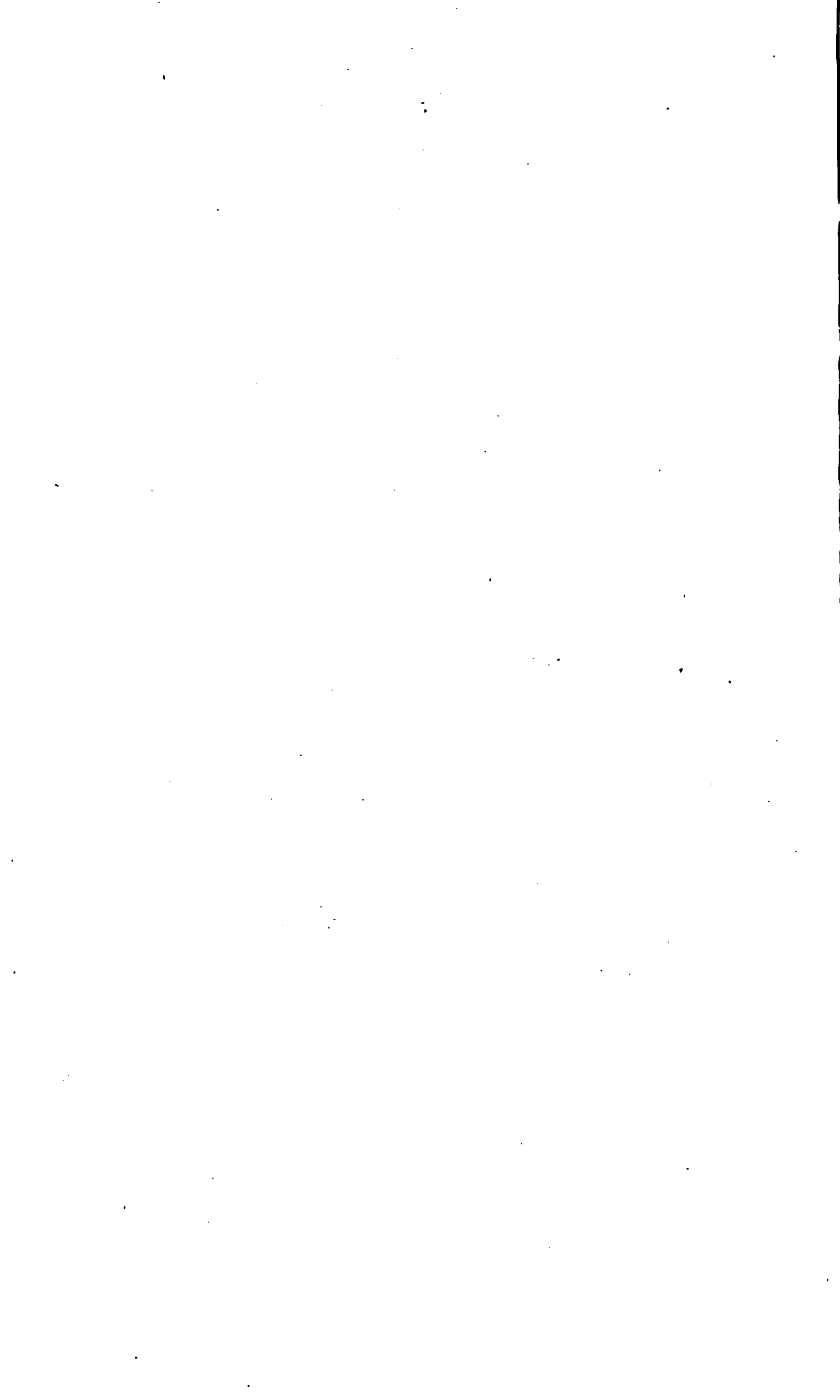
HENRY J. IRICK,  
VINCENTOWN.

THEODORE SIMONSON,  
NEWTON.

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FREDERICK R. LEHLBACH, CLERK,  
TRENTON.





# REPORT.

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STATE OF NEW JERSEY,  
OFFICE OF THE  
BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY.  
TRENTON, October 31, 1907.

*To the Legislature of the State of New Jersey:*

In compliance with the provisions of the law, the Board of Equalization of Taxes of New Jersey submits herewith its third annual report.

The past year has been one of great activity for this Board. There were before it for consideration four hundred and fifty-eight appeals from the tax assessments of 1906, but it was not so much the number of the cases as the variety and difficulty of the questions involved in many of them which constituted the importance of the year's work.

The appeals of the railroad companies from the assessments on their properties located in the city of Jersey City involved a great amount of time and labor, and are discussed elsewhere in this report. In this connection, it may be noted that the city of Jersey City filed appeals against all the other taxing districts of Hudson county for a general reassessment of the properties located in such taxing districts. These appeals were not pressed by Jersey City, pending the determination of the question of making a general reassessment of Jersey City, and when the order to that effect had been set aside by the court, Jersey City, of course, took no further steps against the neighboring taxing districts.

There were before this Board two other petitions for the general reassessment of taxing districts, but in each instance, after hearing all the evidence, the Board held that there was no substantial basis for the charges, and dismissed the petitions. The first one was the appeal of the town of Boonton against towns of Morristown and Dover and borough of Madison, and the other the appeal of township of Galloway against city of Atlantic City.

A number of the stockholders of the National State Bank of Elizabeth, filing petitions to the number of twenty-five, appealed from the valuation placed upon the shares of the bank by the local assessors. The original valuation of the shares was arrived at by adding the capital, surplus and undivided profits of the bank, subtracting therefrom the taxable value of the real estate owned by the bank, and then dividing by the number of shares issued. The Board in this case held that the statutes prescribed that the shares of stock of any national or State bank should be assessed as personal property in the taxing districts where the owners thereof lived, if residents of New Jersey, and if non-residents, then where the bank was located; that no method of ascertaining the value of such shares of bank stock was prescribed in the statutes, except the general provision applicable to all property, that the measure of value is what the property would bring at a *bona fide* sale, under private contract, on the 20th day of May; that while the Supreme Court had in a decision indicated that the method used by the assessors of Elizabeth, above set forth, was a proper method of arriving at value, it was not an exclusive one, and that where market value could be proved by a series of unquestionable *bona fide* sales, this should be made the basis of the assessment. Judgment in accordance with this principle, based on the evidence adduced, was entered. The same principle was subsequently applied to other cases involving the value of national bank stock.

By an act of the Legislature passed in 1906, all lands, the property of any county, and all lands, the property of any taxing district, which are situated within the limits of any other taxing district, shall be subject to taxation, exclusive of the improvements thereon. Accordingly, the town of West Orange assessed lands belonging to Essex county, and under the control of the Essex County Park Commission, to the amount of \$50,000. Upon appeal the Essex County Board of Taxation set aside the assessment, on the ground that the act under which it was made was unconstitutional. West Orange carried the case to this Board, which, without hearing any evidence therein, held that it was not within the province of any statutory Board, such as this Board or a County Board of Taxation, to pass upon the constitutionality of acts of the Legislature, but to accept them at their face value. This, of course, reversed the County Board of Taxation and reinstated the

tax. The Supreme Court has since not only affirmed the judgment of this Board, but has upheld the constitutionality of the act in question as well.

The assessor of the township of Madison, in the county of Middlesex, under the same act, assessed lands belonging to the city of Perth Amboy, and used for the purpose of its water-supply, at \$25,000. The Middlesex County Board of Taxation reduced this assessment to \$12,000, from which judgment the township of Madison appealed to this Board. In the testimony submitted at the hearing it clearly developed that the local assessor had superimposed upon the naked value of the land the uses and improvements for the purpose of making it available for the Perth Amboy water-supply, notwithstanding the limitation of the act, which limits the valuation to the land alone, without regard to any buildings or other improvements thereon. Inasmuch as the assessment as fixed by the County Board of Taxation, with due regard to this limitation, was a true valuation, the petition was dismissed and the revised valuation affirmed.

The Standard Fire Insurance Company of New Jersey appealed from an assessment levied by the city of Trenton upon \$245,477.81 of its resources, on the grounds—*first*, that this amount was entirely included in its reinsurance reserve fund, which it is by statute compelled to maintain, making it in fact a liability instead of an asset; and *second*, that inasmuch as it was invested in the stocks of foreign corporations, which paid taxes upon their property in their home States, it was exempted under subdivision 1, section 3, of the act of 1903, which exempts personal property owned by citizens or corporations of this State, situate and being out of this State, upon which taxes shall have been actually assessed and paid within twelve months next preceding the 20th day of May. Both of these points were entirely new ones, and the case was argued at length by Huston Dixon and John W. Griggs, for the petitioner, and Charles E. Bird, for the respondent. The Board held that the reinsurance reserve fund was a liability, rather than an asset, and accordingly canceled the assessment. It also expressed the opinion that the second point was not well taken, and that the shares of stock of foreign corporations were subject to taxation in this State.

Another case involving a novel question was the appeal of the R. C. Maxwell Company, builders and operators of a system of

large sign boards, from the assessment by South Brunswick township of its signs located therein. The Board held that such signs were properly taxable to the owners and proprietors thereof.

The case of the Bancroft-Cox Training School against borough of Haddonfield involved the question, when is a school exempt because not conducted for profit? This was a school for feeble-minded children. It charged no fixed tuition fees, had in its care children who could not afford to and did not pay anything; some who paid moderate amounts, and a few, children of wealthy parents, who paid as high as \$1,000 a year and more. The school had never paid expenses and an annual deficit was made good by voluntary contributions and by those conducting the school. There was no apparent intention on the part of the owners to make money out of it. *Held*, that this property was entitled to exemption under the statute.

The case of Seabury & Johnson against city of East Orange affirmed the principle that value is not necessarily the same as original cost. East Orange had assessed the factory property belonging to the appellants in the sum of \$140,000. The value of the land was not in dispute, but the appellants put in evidence excerpts from their books which showed that some fifteen and twenty years ago, the various buildings were erected at a less cost than the estimate of the assessor. The respondent, on the other hand, clearly proved that the value of the buildings at the present day, taking into consideration the cost of materials, labor and other elements of construction, at present prices, less a reasonable allowance for deterioration, made the assessment appear moderate. The appeal was accordingly dismissed.

A case of interest on account of the great value of the property was the appeal of the Singer Manufacturing Company against city of Elizabeth. The original assessment was \$3,462,182. The case was partly heard and then by written agreement of both parties judgment was entered for \$2,805,800.

In some localities the people do not seem to be able to take seriously the proposition of taxing property at its actual value. In Sea Isle City, for instance, many of the property owners appealed from their assessments, and yet at the hearings not one seriously contended that the property in question was not worth at least as much as the assessment against it. The appeals, of course, were all dismissed.

On the other hand, in the borough of Riverton, a number of residence properties were subject to assessments, as revised by the Burlington County Board of Taxation, higher than their value, as judged by any possible criterion. These accordingly were reduced to their true value. The object of this Board, it may be said, in passing, is not to force assessments to unreasonably high figures, but to insure justice and equality.

The appeal of Louis Keller against township of Springfield showed in a marked degree a tendency at times observable elsewhere. Louis Keller was a non-resident of the township, who had acquired, at various times, about five hundred acres of land, part of which was used as a golf links. The evidence showed that while the bulk of the property in Springfield township, considering its location and availability, was assessed at an extremely moderate figure, the lands of the petitioner were assessed about three or four times as much as lands of similar character adjoining his, and actually in excess of what could be considered their true value. It was simply a case of making a rich non-resident bear a large proportion of the tax levy. His assessment was reduced from \$151,700 to \$75,150.

A difficult question to solve is a fair valuation for palatial residences, costing great sums and built with a view only to gratifying the whims of the owner. There can hardly be found a fair market price between a willing buyer and a willing seller, because as a rule such sales do not exist; and, on the other hand, such properties, when forced upon the market, never bring more than a fraction of the cost of construction. Among appeals concerning this class of property were Townley against city of Elizabeth, Simon Guggenheim against borough of Deal and estate of Daniel O'Day against borough of Deal.

An important work accomplished by this Board was the supervision and direction, with the aid of the Hudson County Board of Taxation, of the making of the original assessments in the various taxing districts of Hudson county for the year 1907. On January 21st, 1907, the Board of Tax Commissioners of Jersey City, through their counsel, George L. Record, filed with this Board the following petition:

"The Board of Tax Commissioners of Jersey City hereby petition your honorable Board as follows:

"Your Board has made an order directing us to make an assess-

ment of the real estate in Jersey City with lands and buildings separately assessed, and that we should also assess such property at its true value. We have made a preliminary investigation of the practice pursued by the different assessing boards or officers in the other municipalities in Hudson county, and we are informed and believe that this practice of assessing at full value has not been followed in any of these communities, and we respectfully represent that so far as we can learn that it is not the intention of any of the taxing officials of these municipalities to list property at full value next year. As to whether they intend to separate land and buildings in making such assessments, we have no information. It is obvious that if we should assess land and buildings separately in Jersey City, and at their true value, and this practice is not followed in the other municipalities, the result would be a great injustice to Jersey City, in that Jersey City would be compelled to pay more than its just share of the county taxes. While it is true that an appeal would lie at the hands of Jersey City to rectify this injustice after the tax levy had been made, the expense of such a proceeding would be extremely large, and the appeal would be attended by such complications that we are advised by counsel and believe that it could not be practically worked out so as to afford any relief to Jersey City. We submit, therefore, that the only just way in which to accomplish the direction of your Board that lands and buildings should be assessed separately and that all property should be assessed at its true value is to devise some way whereby the order of the Board in this respect may be carried out uniformly throughout the county.

"We therefore respectfully request your Board to take the following course:

"To appoint a day in Jersey City on which day your Board shall summon before it all of the taxing officials of the different municipalities of Hudson county and the County Board of Equalization; that at such hearing your Board issue an order directed to all these parties expressing the will of your Board in reference to the current year's tax levy, and that in that order your Board provide that all of the taxing boards or officials in the different municipalities shall allow a representative of Jersey City to inspect their work as it progresses from time to time, and we, of course, will gladly assent to an order requiring that the same privilege be accorded to the representatives of any other municipality to in-

spect the books of Jersey City. The order should also, we submit, contain a provision whereby the proceeding is kept alive, and at least every thirty days a report should be made, first to the County Board, and if desired by the representatives of any municipality to your Board, and upon such application to your Board by any party in interest such order could be issued as the then condition of things might require. In this way it is the opinion of your petitioners that the desire of your Board for an assessment in the manner aforesaid could be complied with, and the grievance of any interested party would be remedied without the confusion and expense and complications attendant upon an appeal or reassessment after the different assessments have been made up upon a different principle.

“Respectfully submitted,” &c.

Pursuant to the foregoing petition, on the 23d day of the same month, the Board caused the following order to be entered and served as therein provided:

“Upon presentation of a petition by the Board of Tax Commissioners of Jersey City, praying this Board to summon before it the tax officials of the various municipalities of Hudson county and the Hudson County Board of Taxation, to the end that such directions, orders and information may be given them to aid them in making the assessment for the year nineteen hundred and seven as may seem proper under the circumstances:

“It is, on this twenty-third day of January, in the year of our Lord one thousand nine hundred and seven, on motion of George L. Record, corporation counsel of Jersey City, ordered, that each assessor in all of the taxing districts of the county of Hudson, and each member of the Hudson County Board of Taxation, appear before this Board, at the City Hall in Jersey City, on Friday, the first day of February next, at the hour of eleven o'clock and thirty minutes, when the Board will consider the matter of such petition and take such action thereon as may seem proper.

“It is further ordered that a copy of this order, certified to be a true copy by said corporation counsel, be served on each of said members of the County Board within four days after the date hereof, either personally or by leaving the same at his residence.”

On the 1st day of February a meeting was held in the City Hall, Jersey City, by this Board, at which were present the mem-



bers and secretary of the Hudson County Board of Taxation, and the assessors of all the taxing districts in Hudson county. The provisions of the law, the requirements of this Board, the method of procedure, and in fact the whole subject of taxation in Hudson county, were fully and freely discussed, the views and opinions of all present were sought, and the following order was then made:

"The Board of Tax Commissioners of Jersey City having filed with this Board a petition praying that this Board summon before it the tax officials of the various taxing districts of Hudson county, and the Hudson County Board of Taxation, for the purpose of taking action to insure the carrying out of the order of this Board that all property in the said taxing districts shall be assessed separately as to land and buildings, and that the same shall be assessed at its true value, and this Board having made an order under date of the twenty-third day of January, nineteen hundred and seven, requiring the said officials to appear before this Board on the first day of February, nineteen hundred and seven, and proof having been submitted to this Board of the service upon each of the said officials of a certified copy of said order, and all the said taxing officials having appeared either in person or by attorney;

"And the Board having considered said application of the Tax Commissioners of Jersey City,

"It is, on this first day of February, nineteen hundred and seven, ordered, that the Tax Commissioners of the city of Jersey City, city of Bayonne and city of Hoboken, and the assessors of North Bergen, Secaucus borough, town of West Hoboken, town of West New York, town of Union, Weehawken township, town of Guttenberg, town of Kearny, town of Harrison and borough of East Newark, being the assessors of all the taxing districts in the county of Hudson, in making the assessments of real and personal property for the year nineteen hundred and seven:

"1. Shall assess all real and personal property subject to assessment in the taxing district at its true value, on the twentieth day of May, nineteen hundred and seven.

"2. Shall determine the true value of each parcel of real estate, without the buildings and improvements, and shall determine and note separately the true value of every building and other structure on each parcel, and add and carry out the same as the assessed value of the parcel, to the end that the assessments made shall show the valuations separately of the land and the improvements.

"3. Shall ascertain by a diligent inquiry the names of all persons taxable in the taxing district, and the true value of all taxable personal property therein. Shall assess all taxable personal property to the owners in the several taxing districts, at the true value of such personal property, on the twentieth day of May, nineteen hundred and seven.

"4. That the field books, tax lists and duplicates in each taxing district shall be open to inspection by the assessor or duly authorized agent of any other taxing district in the county of Hudson. That the said assessors in the several taxing districts in the county of Hudson shall from time to time, and at least once in each month until the assessment is completed, during the assessment for the year nineteen hundred and seven, report to the County Board of Taxation of the county of Hudson as to the assessment being made, and as to the methods pursued in making said assessment.

"5. That it shall be the duty of the County Board of Taxation, from time to time and at least once in each month, to inspect the field books, tax lists and duplicates of the various assessors throughout the county of Hudson, during the time when the said assessment is being made, to see that this order is being observed by the various assessors in making their assessments, and forthwith to report to this Board any willful dereliction on the part of the said assessors.

"6. That it shall be the duty of the County Board of Taxation of the county of Hudson to report in writing to the Board of Equalization of Taxes of New Jersey, from time to time, at least once in each month, and oftener if required by this Board, the progress of the work done by the said assessors. That the said County Board of Taxation shall not confirm or certify to the respective collectors as a true record of the taxes assessed the duplicate of any assessor or assessors in any of the taxing districts of the county of Hudson for the year nineteen hundred and seven, until this order has been fully complied with in making the assessment, or a further order has been made in the premises by this Board.

"7. The Hudson County Board of Taxation shall supervise the making of the assessment herein ordered, to the end that the same shall be made in the manner herein directed, and that said County Board shall take such action and issue such order as may be necessary to secure the carrying out of the terms of this order.

"8. In case any assessor in the county of Hudson has objection to make to the assessment made by any other assessor or any other matter herein considered, he may have the same reviewed by the Board of Equalization of Taxes of New Jersey, upon five days' notice to such assessor, which notice must shortly specify the ground of complaint.

"9. This Board will continue from time to time this matter now pending before it, and each assessor in the county of Hudson shall give attendance before this Board under the order made herein on the twenty-third day of January, A. D. nineteen hundred and seven, upon receiving a notification from the clerk of this Board of the time and place of such attendance.

"It is further ordered, that a copy of this order, certified to by the clerk of this Board, be served upon each assessor and each Board of Tax Commissioners in the various taxing districts of the county of Hudson, and upon the members of the Hudson County Board of Taxation, within ten days from this date, and that proof of such service be thereafter forthwith filed in the office of the Board of Equalization of Taxes of New Jersey."

From the entering of the above order until the completion and approval by the County Board of the several local assessments, this Board kept in close touch with the work of the County Board and received from it bi-weekly and at times weekly reports. It also held further meetings with the various local assessors.

The result of the exercise of the right to supervise the making of the assessment has been as follows:

Whereas in 1906, notwithstanding the law and the repeated requests of this Board, not a single taxing district in Hudson county separated land and improvements in its real estate assessments, this year every municipality has done so. The total valuation of real estate in the county for 1906 was \$272,503,174; this year it is \$430,517,635. The value of personal estate in 1906 was \$26,195,371; this year it is \$34,141,218. The total ratables in Hudson county for 1906 were \$298,698,545; this year, with some additions and revisions made by the Hudson County Board of Taxation, they amount to \$476,158,853. In Jersey City the increase in the ratables was from \$168,685,133, in 1906, to \$267,039,754, in 1907. In Hoboken, it was from \$40,636,989, in 1906, to \$67,787,419, in 1907.

This Board desires to commend the earnest, industrious and intelligent assistance rendered by the Hudson County Board of Taxation in the performance of this task.

The following is a list of the meetings held by this Board during the past year:

Jersey City .....	Hudson	County.....	November	12, 1906
" " .....	"	" .....	"	13, 1906
" " .....	"	" .....	"	14, 1906
" " .....	"	" .....	"	15, 1906
" " .....	"	" .....	"	16, 1906
" " .....	"	" .....	"	19, 1906
" " .....	"	" .....	"	20, 1906
" " .....	"	" .....	"	21, 1906
Trenton .....	Mercer	" .....	"	27, 1906
Jersey City .....	Hudson	" .....	December	3, 1906
" " .....	"	" .....	"	4, 1906
Long Branch .....	Monmouth	" .....	"	10, 1906
Trenton .....	Mercer	" .....	"	11, 1906
Jersey City .....	Hudson	" .....	"	17, 1906
Trenton .....	Mercer	" .....	"	18, 1906
" .....	"	" .....	"	27, 1906
" .....	"	" .....	January	8, 1907
Atlantic City .....	Atlantic	" .....	"	10, 1907
" " .....	"	" .....	"	11, 1907
Trenton .....	Mercer	" .....	"	15, 1907
" .....	"	" .....	"	22, 1907
Elizabeth .....	Union	" .....	"	23, 1907
Trenton .....	Mercer	" .....	"	29, 1907
Jersey City .....	Hudson	" .....	February	1, 1907
Trenton .....	Mercer	" .....	"	5, 1907
" .....	"	" .....	"	19, 1907
" .....	"	" .....	"	26, 1907
" .....	"	" .....	March	5, 1907
" .....	"	" .....	"	12, 1907
" .....	"	" .....	"	19, 1907
Burlington .....	Burlington	" .....	"	20, 1907
Newark .....	Essex	" .....	"	22, 1907
Elizabeth .....	Union	" .....	"	25, 1907
Trenton .....	Mercer	" .....	"	26, 1907
Jersey City .....	Hudson	" .....	"	29, 1907
Trenton .....	Mercer	" .....	April	2, 1907
Phillipsburg .....	Warren	" .....	"	4, 1907
Trenton .....	Mercer	" .....	"	9, 1907
Paterson .....	Passaic	" .....	"	10, 1907
Trenton .....	Mercer	" .....	"	16, 1907
Camden .....	Camden	" .....	"	17, 1907
" .....	"	" .....	"	18, 1907
Trenton .....	Mercer	" .....	"	23, 1907
" .....	"	" .....	"	30, 1907
New Brunswick .....	Middlesex	" .....	May	1, 1907

Trenton .....	Mercer	County.....	May	7, 1907
Morristown .....	Morris	" .....	"	8, 1907
Trenton .....	Mercer	" .....	"	14, 1907
" .....	"	" .....	"	21, 1907
Paterson .....	Passaic	" .....	"	22, 1907
" .....	"	" .....	"	23, 1907
Newark .....	Essex	" .....	"	23, 1907
Long Branch .....	Monmouth	" .....	"	27, 1907
Trenton .....	Mercer	" .....	"	28, 1907
Burlington .....	Burlington	" .....	"	29, 1907
Trenton .....	Mercer	" .....	June	4, 1907
Moorestown .....	Burlington	" .....	"	6, 1907
Newton .....	Sussex	" .....	"	6, 1907
Trenton .....	Mercer	" .....	"	11, 1907
Newark .....	Essex	" .....	"	13, 1907
Trenton .....	Mercer	" .....	"	18, 1907
Hoboken .....	Hudson	" .....	"	20, 1907
Red Bank .....	Monmouth	" .....	"	21, 1907
Trenton .....	Mercer	" .....	"	25, 1907
Hoboken .....	Hudson	" .....	"	27, 1907
Jersey City .....	"	" .....	July	1, 1907
Trenton .....	Mercer	" .....	"	2, 1907
" .....	"	" .....	"	9, 1907
Jersey City .....	Hudson	" .....	"	15, 1907
Trenton .....	Mercer	" .....	"	16, 1907
Kearny .....	Hudson	" .....	"	17, 1907
Jersey City .....	"	" .....	"	22, 1907
" .....	"	" .....	"	23, 1907
" .....	"	" .....	"	24, 1907
" .....	"	" .....	"	30, 1907
" .....	"	" .....	August	6, 1907
" .....	"	" .....	"	7, 1907
" .....	"	" .....	"	8, 1907
" .....	"	" .....	"	9, 1907
" .....	"	" .....	"	13, 1907
" .....	"	" .....	"	20, 1907
" .....	"	" .....	"	21, 1907
Trenton .....	Mercer	" .....	"	27, 1907
" .....	"	" .....	September	3, 1907
" .....	"	" .....	"	4, 1907
" .....	"	" .....	"	5, 1907
" .....	"	" .....	"	12, 1907
" .....	"	" .....	"	17, 1907
" .....	"	" .....	"	20, 1907
" .....	"	" .....	"	24, 1907
" .....	"	" .....	October	1, 1907
" .....	"	" .....	"	8, 1907
" .....	"	" .....	"	15, 1907
New Brunswick .....	Middlesex	" .....	"	16, 1907
Long Branch .....	Monmouth	" .....	"	17, 1907
Kearny .....	Hudson	" .....	"	18, 1907
Trenton .....	Mercer	" .....	"	22, 1907
" .....	"	" .....	"	29, 1907

## INCREASE IN RATABLES.

The total increase in the valuation of taxable property in this State for the year 1907 over the year 1906 is \$271,317,345, the total ratables this year being \$1,841,527,418, as against \$1,570,210,073 for 1906, an increase of 17 per cent. Of this increase \$168,460,308 occurs in Hudson county, which is an advance of 56 per cent. over last year's assessment in Hudson county, and is over 62 per cent. of the whole State increase for this year. This is largely due to the action of this Board and the Hudson County Board of Taxation, of which mention is made elsewhere in this report.

In Essex county the total increase is \$25,447,755, or 6 per cent. over last year. The local assessors of Essex county, and particularly of the city of Newark, were among the foremost last year to co-operate in bringing assessments up to true value, and therefore only the normal increase due to growth and development was expected this year.

The least increase is found in Cape May county, where it only slightly exceeds 1 per cent. Last year this county brought its assessments up to true value, increasing by 77 per cent. over the previous year.

In Union county the increase this year is 7 per cent., as against 92 per cent. last year, for the same reason.

The County Boards of Taxation have proved, as a rule, very efficient factors in bringing about assessments according to law, and it was due to the fact that last year's assessment in Hudson county was made without such supervision, the Board not having then been appointed, that true value was ignored and so great an increase this year was necessitated.

This Board caused to be passed by the Legislature chapter 127, laws of 1907, which included in the return of ratables and exemptions from each taxing district the amount of money to be raised by taxation for local purposes, i. e., the local tax budget. Thus, for the first time, the tables in the appendix to this report disclose the total amount to be raised by taxation in each taxing district of the State, and how this is divided among State school tax, county tax and the tax for local expenditures. The total amounts in the

## 18 BOARD OF EQUALIZATION OF TAXES.

State are as follows: State school tax, \$3,238,676.41; county tax, \$6,501,614.58; local tax, \$20,784,520.80.

The following is a table of the increases in the ratables, by counties and in the State:

County.	Valuation of 1906.	Valuation of 1907.	Increase.
Atlantic .....	\$60,338,214	\$62,818,824	\$2,480,610
Bergen .....	60,630,123	77,138,927	16,508,804
Burlington .....	28,901,358	30,284,722	1,383,364
Camden .....	62,063,859	70,400,549	8,336,690
Cape May .....	20,139,561	20,435,447	295,886
Cumberland .....	20,413,835	21,939,862	1,526,027
Essex .....	415,755,628	441,203,383	25,447,755
Gloucester .....	18,629,132	20,096,298	1,467,166
Hudson .....	298,698,545	467,158,853	168,460,308
Hunterdon .....	19,505,987	19,907,295	401,308
Mercer .....	79,343,336	87,546,739	8,203,403
Middlesex .....	46,557,485	51,606,622	5,049,137
Monmouth .....	76,531,015	85,425,314	8,894,299
Morris .....	38,707,999	44,384,091	5,676,092
Ocean .....	13,730,759	15,044,262	1,313,503
Passaic .....	131,526,367	134,683,812	3,157,445
Salem .....	15,102,227	15,755,180	652,953
Somerset .....	22,547,093	22,929,381	382,288
Sussex .....	13,540,147	14,381,822	841,675
Union .....	106,259,437	114,454,000	8,194,563
Warren .....	21,287,966	23,932,035	2,644,069
Total .....	\$1,570,210,073	\$1,841,527,418	\$271,317,345

## RECENT LEGISLATION ON RAILROAD TAXATION.

The general law providing for railroad taxation was enacted in 1884 and revised in 1888. Its provisions were as follows:

A bi-partisan State Board of Assessors, composed of four members, was created.

The value of all property used for railroad purposes was to be ascertained by them and classified as follows:

I. *Main Stem.* To include the roadbed, not exceeding one hundred feet in width, with its rails and sleepers, and depot buildings used for passengers connected therewith.

II. *All Other Real Estate* used for railroad purposes, including roadbed (other than main stem), tracks, buildings, water tanks, &c.

III. *Tangible Personal Property*, rolling stock, &c.

IV. *Other Property*, including franchise.

Upon classes I., III. and IV. a tax of one-half of 1 per cent. was levied; upon class II. the local rate was added to the one-half of 1 per cent., but in no case was the tax to exceed  $1\frac{1}{2}$  per cent.

All other property belonging to the railroads, but not used for railroad purposes, was assessed and taxed locally, just as other property. 3 *Gen. Stat.*, pp. 3322 *et seq.*

By act of 1898 (*P. L.* 1898, p. 59) the proceeds of the tax on second-class railroad property were paid over to the respective taxing districts wherein the property was located. This action was taken pursuant to the unanimous recommendation of a commission appointed in 1896 by Governor Griggs to investigate the subject. The commission was composed of John P. Stockton, president; Abraham M. Reynolds, James F. Rusling, William H. Vredenburg and Charles C. Black.

About five years after the above legislation was enacted, there gradually sprang up a demand for further modification of the act of 1884, due to the increased financial needs of the municipalities and the discrepancies between the railroad rate and the local tax rates, the latter having increased from an average of about  $1\frac{1}{2}$  per cent. to about 2 per cent. or more.

In response to this sentiment the Legislature in 1904 passed a concurrent resolution for the appointment of a commission to investigate the subject of taxation. Grave apprehension was felt, lest, by repealing the act of 1884, sustained by the courts, and substituting a new method of untried legality, the State should be deprived of so important a part of its revenue. The commissioners appointed were Chandler W. Riker, Charles C. Black, Carl Lentz, Henry J. West and George T. Werts.

Among the recommendations of this commission were:

"Second-class railroad property should be valued by the State Board of Assessors and assessed at local rates for the benefit of municipalities.

"The Legislature should consider the expedience of increasing the rate of one-half of 1 per cent., now imposed on main-stem property, so that a portion thereof might, under the conditions stated in this report, be paid to the municipalities."

The Legislature of 1905, in accordance with the recommendation first quoted, passed the Duffield law (*P. L.* 1905, p. 189), whereby the second-class railroad property, assessed by the State



Board of Assessors, shall be taxed at the rate prevailing in each taxing district where such property is located, and the entire proceeds paid over to the taxing district.

This act has recently been sustained by the Supreme Court and the Court of Errors and Appeals.

At the same time the Legislature, by joint resolution, referred the second recommendation to this Board, with a request for information and data, to enable it intelligently to comply therewith. In response to that resolution this Board, in its report to the Legislature of 1906, recommended that upon the main-stem property a tax at the average tax rate of the State be levied.

The Legislature of 1906 accordingly enacted the Perkins law (*P. L. 1906, p. 82*), which provides that the average tax rate of the State be ascertained by dividing the total amount of property in the State into the total amount of money to be raised by taxation; that this rate be applied to the railroad property included in classes I., II. and IV. of the act of 1884 (see above), i. e., main stem, personal property and franchises, and the tax thereon collected.

The Legislature also provided (*P. L. 1906, p. 272*) for the following distribution of the tax raised under the Perkins law: One-half of 1 per cent. to be retained by the State for its purposes as heretofore; the remainder, the entire increase, to be devoted to the public school system and to be distributed among the school districts as the proceeds of the State School tax are distributed.

The Legislature, perceiving that with the application of the local tax rate to second-class railroad property under the Duffield law, State assessment and State collection was cumbersome and superfluous, enacted (*P. L. 1906, p. 571*) that second-class railroad property shall be assessed and taxed in each taxing district in this State, in the same manner and at the same rate as other property located in said taxing district. This act repeals the Duffield law, and in effect takes this class of railroad property out of the scheme of railroad property assessments and treats it just like any other real estate.

In order that the fullest advantage from this legislation should inure to the taxing districts by turning over to them second-class railroad property, the Legislature (*P. L. 1906, p. 220*) redefined the main stem, to include only the roadbed, not exceeding one

hundred feet in width, with its rails and sleepers, and all structures erected thereon and used in connection therewith, not including, however, any passenger or freight buildings erected thereon. This makes of all passenger stations and terminal buildings second-class railroad property, to be assessed and taxed locally, as other real estate.

To review:

Three years ago the main stem, including passenger stations, all personal property and franchises of railroads, were taxed at one-half of 1 per cent. for the use of the State, and all real estate except main stem was taxed at  $1\frac{1}{2}$  per cent. for the use of the taxing district.

We now have the main stem stripped of everything but the road-bed, tracks, sleepers, signals and semaphores; all other real estate subject to local taxation; the main stem, personal property and franchises taxed at the same average rate as other property throughout the State; the vast increase resulting therefrom, over the one-half of 1 per cent. retained for the State's necessities, used for the purpose of public education and the resulting reduction of general taxation.

The full effect of this legislation is not yet felt, because of the litigation by which the railroads are fighting this enormous but just increase of their tax burden. So far every decision rendered has sustained these enactments, and it is confidently expected that they will be upheld by the courts of last resort.

The only question concerning railroad taxation remaining in controversy is not one of amount of tax, but shall the main stem be assessed as a whole by the State for the benefit of all the localities, or shall it be assessed in parcels by and for the benefit of the respective localities wherein it is located? Public sentiment differs thereon in accordance with geographical conditions.

## COURT DECISIONS.

The following cases, bearing on questions of taxation, were decided in our courts in the course of the past year:

*Central Railroad Company of New Jersey v. State Board of Assessors et al.*

(65 *Atl. Rep.* 244.)

(Supreme Court of New Jersey, November 12, 1906.)

1. TAXATION—RAILROADS—CONSTITUTIONALITY OF PROVISIONS.

*P. L.* 1905, *p.* 189, *ch.* 91, being a supplement to the revision of the act for taxation of railroads, is not unconstitutional as being a special law, or because not providing for the taxation of property in the several taxing districts by a uniform rule, or as denying the equal protection of the law because of setting out divers rules for the taxation of property in the same taxing district.

2. SAME—REASSESSMENT—POWER OF STATE BOARD OF EQUALIZATION.

Under *P. L.* 1905, *p.* 126, *ch.* 67, *par.* 6, providing that when the State Board of Equalization of Taxes has reason to believe, from information or otherwise, that any property has been assessed at a rate lower than is consistent with the purpose of securing uniform and true valuation of property for the purpose of taxation, it shall have the power to increase the assessments on such property, and for such purpose may direct a reassessment of such property according to the rules which it shall establish; such Board may compel the reassessment of the whole property of a taxing district when it is shown that it has been assessed at substantially less than its true value, but it is not justified in doing this merely on a stipulation of facts to which the taxing district is not a party.

This decision was on *certiorari* from a judgment of this Board rendered in Newark, wherein it held that it had no right to reduce railroad assessments below true value, and that the facts did not justify a reassessment of the taxing district. This decision has been affirmed by the Court of Errors and Appeals at the present term. Case not yet reported.

*Bergen and Dundee Railroad Co. v. State Board of Assessors et al.*

(67 *Atl. Rep.* 668.)

(Court of Errors and Appeals of New Jersey, August 5, 1907.)

# 1. TAXATION — RAILROAD PROPERTY — UNIFORMITY — CONSTITUTIONAL LAW.

Chapter 91 of the Laws of 1905, being a supplement to the act for the taxation of railroad and canal property, and known as the "Duffield act" (*P. L.* 1905, *p.* 189), is not in conflict with article 4, section 7, paragraph 12, of the constitution of this State, which provides that "property shall be assessed for taxation under general laws and by uniform rules according to its true value."

# 2. CONSTITUTIONAL LAW—DUE PROCESS OF LAW.

The so-called "Duffield act" (*P. L.* 1905, *p.* 189) does not conflict with article 14 of the amendments to the federal constitution, which provides that no State shall "deprive any person of life, liberty or property without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws."

*Tuckerton Railroad Co. v. State Board of Assessors.*

(67 *Atl. Rep.* 69.)

(Supreme Court of New Jersey, June 10, 1907.)

# TAXATION—STATE BOARD OF EQUALIZATION—POWERS.

Section 5 of the act of March 29, 1905, entitled "An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments" (*P. L.* 1905, *p.* 126), does not give jurisdiction to the State Board of Equalization, established by this act, to review the action of the State Board of Assessors respecting the valuation of franchises and property used for railroad and canal purposes.

Inasmuch as *Central Railroad Company of New Jersey v. State Board of Assessors et al.*, *supra* (Supreme Court, Court of Errors and Appeals), was on *certiorari* to this Board from a judgment reviewing an assessment of the State Board of Assessors, the point involved in this case does not seem to be definitely disposed of.

The Duffield act was repealed in 1906, and second-class railroad and canal property subjected to local taxation. This was held valid.

*United New Jersey Railroad and Canal Co. et al. v. Parker et al.*

(67 Atl. Rep. 686.)

(Supreme Court of New Jersey, August 9, 1907.)

1. TAXATION—RAILROAD AND CANAL PROPERTY—CONSTITUTIONAL LAW—UNIFORMITY.

The so-called Perkins act of 1906 (P. L. 1906, p. 571, ch. 280), requiring what is known as second-class railroad and canal property to be assessed and taxed in each taxing district in the same manner and at the same rate as other property located in the district, the tax thereon to be paid to the proper officers of the several taxing districts, is not unconstitutional as not prescribing a uniform rule for taxation within the meaning of the constitution.

2. SAME—UNIFORM STATE TAX.

The so-called Perkins act of 1906 (P. L., p. 571, ch. 280) imposes "a uniform State tax equally applicable to all railroad and canal corporations," within public laws 1869 (P. L., p. 226), declaring that all companies theretofore paying transit duties to the State shall, in lieu thereof, pay the tax therein prescribed until the Legislature shall by general law impose "a uniform State tax equally applicable to all railroad and canal corporations," and that such companies shall then pay such uniform tax.

The following cases upheld the validity of the Perkins main stem tax act:

*United New Jersey Railway and Canal Co. et al. v. State Board of Assessors et al.*

(67 Atl. Rep. 438.)

(Supreme Court of New Jersey, August 9, 1907.)

1. TAXATION—RAILROAD AND CANAL CORPORATIONS—UNIFORM STATE TAX.

The revised act of 1888 for the taxation of railroad and canal property (P. L. 1888, p. 269; Gen. Stat., p. 3324), as amended by chapters 82, 122 and 280 of the Laws of 1906 (P. L. 1906, pp. 121, 220, 571), imposes "a uniform State tax, equally applicable to all railroad and canal corporations of this State," within the meaning of the "Act relative to transit duties," approved March 4, 1869. P. L. 1869, p. 226.

2. SAME—TRANSIT DUTIES.

The act of 1869 relative to transit duties (P. L. 1869, p. 226), does not prohibit the Legislature from changing the method of taxation upon the property of the companies referred to in that act, provided the change be made by a general law imposing a uniform tax equally applicable to all railroad and canal corporations of this State.

3. SAME.

In the act of 1869 relative to transit duties (P. L. 1869, p. 226), the words "a uniform State tax" do not mean a tax uniform in amount throughout all the taxing districts of the State, but a rule of taxation uniform in its application to all railroad and canal property within the several taxing districts.

*Central Railroad Company of New Jersey v. State Board of Assessors, Philadelphia and Reading Railway Co. v. Same, Lehigh Valley Railroad Co. v. Same, Bergen County Railroad Co. v. Same, Long Dock Co. v. Same, Trenton and New Brunswick Railroad Co. v. Same, Morris and Essex Railroad Co. et al. v. Same.*

(67 Atl. Rep. 672.)

(Supreme Court of New Jersey, August 7, 1907.)

1. TAXATION—RAILROAD AND CANAL PROPERTY—CONSTITUTIONAL LAW.

The revised act of 1888 for the taxation of railroad and canal property (P. L. 1888, p. 269; Gen. Stat., p. 3324, § 212), as amended by chapters 82, 122 and 280 of the Laws of 1906 (P. L. 1906, pp. 121, 220, 571), is constitutional.

2. SAME—UNIFORMITY—TRUE VALUE.

The acts referred to do not violate article 4, section 7, paragraph 12 of the constitution of this State, which requires that "property shall be assessed for taxes under general laws and by uniform rules, according to its true value."

3. CONSTITUTIONAL LAW—DUE PROCESS OF LAW—TAXATION.

The acts in question do not deprive the taxpayer of property without due process of law, nor deny the equal protection of the laws within the meaning of the fourteenth amendment of the constitution of the United States.

## 4. TAXATION—UNIFORMITY—CLASSIFICATION.

Chapter 82 of the Laws of 1906 (*P. L. 1906, p. 121*), which imposes upon the main stem or waterway and the tangible personal property and franchise of every railroad and canal company the "average rate of taxation," to be ascertained by computation from the taxing rates prevailing in the taxing districts of the State, is not unconstitutional.

## 5. SAME—ASSESSMENTS IN TAXING DISTRICTS.

The so-called Perkins act (*P. L. 1906, p. 571*), which requires that what is known as "second-class" railroad and canal property shall be assessed and taxed in each taxing district in the same manner and at the same rate as other property located in such district, and that the tax thereon shall be paid to the proper officers of the several taxing districts, is not unconstitutional.

## 6. SAME—CLASSIFICATION.

The fact that all property used for railroad and canal purposes may be set apart in a class by itself, as distinguished from the general mass of property in the State, for the purpose of taxation, does not negative the propriety of subdividing this general class of property into minor classes for the purpose of taxation; nor is the subclassification special, and hence unconstitutional, provided it rests upon grounds of discrimination inherent either in the character of the property or its situation and circumstances, such as to render the distinction reasonably appropriate to the purposes of the classification.

## 7. SAME.

The legislative purpose being to divide property used for railroad and canal purposes into two parts, upon one of which taxes are to be levied for the support of local and municipal government, either together with or separate from taxes for the support of the general State government, leaving the residue to be subjected to taxation for general State purposes only—*Held*, that the setting apart of what is known as "second-class" railroad and canal property for local taxation, second-class property being defined, in substance, as including passenger and freight buildings and all other real estate used for railroad and canal purposes other than the roadbed or waterway, not exceeding one hundred feet in width, is reasonably germane to the purpose of the classification.

## 8. SAME—UNIFORM RULES.

In article 4, section 7, paragraph 12 of the constitution of this State, the phrase "uniform rules" does not refer to those regulations that pertain to the agencies and methods employed in the assessment and collection of

taxes, but only to the basic rules for taxation, which settle how the public burden is to be distributed, including the designation of the property that is to contribute and the rate or rates by which the taxes are to be laid and apportioned.

#### 9. SAME.

The constitutional requirement of uniform rules for taxation is satisfied by a uniformity that obtains without discrimination throughout a class of property set apart on reasonable grounds for separate treatment.

#### 10. CONSTITUTIONAL LAW—EQUAL PROTECTION OF LAWS.

Since the tax laws under consideration do not deprive the taxpayer of property without due process of law, and since they conform to the constitutional requirement that "property shall be assessed for taxes under general laws and by uniform rules, according to its true value" it follows that they do not deny to the taxpayer "the equal protection of the laws."

The following cases deal with what is main stem:

*In re New York Bay Railroad Co.*

(66 Atl. Rep. 916.)

(Supreme Court of New Jersey, June 10, 1907.)

#### TAXATION—EXEMPTION FROM LOCAL TAXATION—PROPERTY USED FOR RAILROAD PURPOSES.

Application was made by a railroad corporation of this State for a summary determination as to certain lands in the city of J., located within the right of way of its railroad, which had been assessed by the local authorities of the city during the period from 1894 to 1902, and also assessed during the same period by the State Board of Assessors as property used for railroad purposes, to settle their character for the purposes of taxation, and by which assessors the same has lawfully been assessed, pursuant to section 28 of the revised railroad and canal taxation act (*P. L. 1888, p. 285*), it appeared that work on the road began in 1889 and was continued from time to time upon some portions of the right of way for several years thereafter, but that no work was done in the vicinity of the lands assessed, which consisted of lots in certain city blocks, until the latter part of the year 1900, up to which time part of the lands remained unused and unimproved and part was in use for farming purposes. In the latter year the work of construction began and was practically continuous thereafter until October, 1904, when the road was completed so that it could be operated. It was held (1) that ordinarily, where a com-



pany has not completed its road and is engaged in the work of construction, the exemptive words of the statute must be extended to property within the right of way not actually used for other purposes during such work of construction; (2) but, where such work of construction has been delayed beyond the requirement of reasonable necessity in order thereby to serve the interest or convenience of the company, then lands situated as these were before the work of construction began in that part of the right of way would not be entitled to the benefit of such exemption; (3) that the taxes assessed by the city authorities from 1894 to 1900, inclusive, must be sustained, and the assessment made by the State Board of Assessors during the same period must be canceled and the taxes collected thereon by the State returned to the applying company, that the taxes levied by the city for the years 1901 and 1902 must be canceled.

*In re New York Bay Railroad Co.*  
(67 Atl. Rep. 513.)

(Supreme Court of New Jersey, August 6, 1907.)

**TAXATION—EXEMPTION FROM LOCAL TAXATION—PROPERTY USED FOR RAILROAD PURPOSES.**

In a proceeding to determine the character of certain lands of a railroad company for the purposes of taxation pursuant to section 28 of the revised act for the taxation of railroad and canal property (*P. L. 1888, p. 269; Gen. Stat., p. 3324*), the same having been doubly assessed, it appearing that the lands were parts of the terminal of the company's railroad, which was a branch road designed to carry the freight and freight cars of a large railroad system to the terminal located at tidewater, to be thence carried by boats to their various points of destination, and that the terminal was being constructed upon land under water, which was being gradually filled in and reclaimed for the purpose and which was not yet completed, and that said lands had been assessed by the local authorities of the city in which they were located, and also by the State Board of Assessors, as lands used for railroad purposes—*Held*:

(1) That plots 2a and 2b, as designated upon the city assessment map, located between the shore line and the exterior line for solid filling, and adjoining the main stem, already assessed by the State Board, were lands either in actual use by the company for railroad purposes or held for such fairly anticipated use, following the decision of this court in *New Jersey Junction Railroad Co. v. Jersey City*, 43 Atl. Rep. 577; 63 N. J. Law 120, and were properly assessed by the State Board of Assessors.

(2) That a like result must be reached as to plot 2 (one hundred and twenty-five acres), fronting the above in a seaward direction, lying between the exterior line for solid filling and the exterior line for piers.

(3) That plot 2, being chiefly land under water, estimated to contain about one hundred and eighteen acres, lying west of the exterior line for solid filling, and north of the lands above described, was properly taxed by the local authorities, the proof failing to show with sufficient certainty that it was devoted to present or fairly anticipated use for railroad purposes, following *In re Central Railroad Company of New Jersey*, 59 *Atl. Rep.* 1062; 72 *N.J. Eq.* 86.

(4) That as to plots 2a, 2b, and 2 (one hundred and twenty-five acres), the city's assessment must be reduced so as to leave them untaxed by local authority, and that as to plot 2 (one hundred and eighteen acres) the city's assessment must stand and the State Board's assessment be reduced accordingly.

The following case reviewed the judgment of this Board in setting aside an assessment by Jersey City upon the located route of the Hudson Tunnel Railroad Company, the tunnels being in the course of construction under the Hudson river. This decision has been affirmed by the Court of Errors and Appeals at the present term. Case not yet reported.

*Mayor, &c., of Jersey City v. Board of Equalization of Taxes of New Jersey et al.*

(65 *Atl. Rep.* 903.)

(Supreme Court of New Jersey, March 12, 1907.)

# 1. TAXATION—RAILROAD PROPERTY—BOARD OF EQUALIZATION—POWERS.

The Board of Equalization of Taxes of New Jersey, created by the act of 1905 (*P. L.* 1905, p. 123), is invested with jurisdiction to determine whether railroad property is assessable by local assessors as property not used for railroad purposes.

## 2. SAME—ASSESSMENT.

Property owned by a railroad, which is with reasonable diligence being put into a shape to be used for transportation purposes, with the intention to so employ it as soon as the property is fit for such use, is assessable alone by the State Board of Assessors.

*Mayor, &c., of Jersey City et al. v. Board of Equalization of Taxes of New Jersey et al.*

(67 Atl. Rep. 38.)

(Court of Errors and Appeals of New Jersey, June 17, 1907.)

1. TAXATION—STATE BOARD OF EQUALIZATION—REASSESSMENT.

Section 6 of chapter 67 of the Laws of 1905, entitled "An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments" (P. L. 1905, p. 123), authorizes the State Board of Equalization, "after due investigation," to increase the assessment made upon any property that has been assessed at less than its true value, and for this purpose, if necessary, to direct a reassessment of such property to be made by an assessor or other taxing officer, or by some other person appointed by the Board. *Held*, that the new assessment, whether made by the Board, or by a taxing officer, or some other person, is intended merely for the purpose of carrying into effect a determination previously reached by the Board, after due investigation; that the property in question has been assessed at too low a valuation, and that the owner of the property is entitled to notice of the investigation.

2. SAME—NOTICE TO PROPERTY OWNERS.

Section 6 of chapter 67 of the Laws of 1905 (P. L. 1905, p. 126) authorizes the State Board of Equalization to establish rules according to which the reassessment of property thereby authorized is to be made. *Held*, that a rule prescribing notice to the property owner after the making of the reassessment, and giving him an opportunity to make objection to the new assessment, does not take the place of the notice to which the property owner is entitled before the State Board determines the question whether the property in question has been assessed at too low a valuation.

Gummere, C. J., and Swayze, Gray and Dill, J. J., dissenting.

The requirement of notice to each property owner, as set forth above, renders practically ineffective the power of the Board to order a reassessment, as stated in *Central Railroad Co. v. State Board of Assessors*, first above.

*City of Perth Amboy v. Barker, Collector.*

(65 *Atl. Rep.* 201.)

(Supreme Court of New Jersey, November 27, 1906.)

1. TAXATION—EXEMPTIONS—CITY WATER WORKS.

Under the revised tax act of 1903 (*P.L.* 1903, p. 395, § 3, ¶ 2), which exempts "the property of the United States and of the State of New Jersey, and of the respective counties, school districts and taxing districts, when used for public purposes," property used by a city for the purpose of maintaining and operating a public water-supply system established under statutory authority is exempt from taxation.

2. SAME—CITY PROPERTY.

The exemption clause above quoted is not confined in its effect to property located within the bounds of the municipality that owns it.

3. SAME.

The right of a city to exemption from taxation upon property used for the purposes of its public water-supply system is not taken away by the fact that sales of surplus water are made to parties outside of the territorial limits of the city, even if such sales be not authorized by law.

By acts of 1906 and 1907, lands which are the property of a county, in another county, and lands the property of a taxing district, situate in another taxing district, are subject to taxation by the district wherein located on the value of the land without the improvements thereon.

*Central Railroad Co. et al. v. Borough of Atlantic Highlands.*

(66 *Atl. Rep.* 936.)

(Supreme Court of New Jersey, June 10, 1907.)

TAXATION—JURISDICTION OF BOROUGH.

A borough, a boundary of which is high-water mark of a bay, has no power to tax land and piers thereon outside high-water mark.

*Morris & Cummings Dredging Co. v. Mayor, &c., of City of Bayonne.*

(67 Atl. Rep. 20.)

(Supreme Court of New Jersey, June 17, 1907.)

1. MANDAMUS—MUNICIPAL BOARD—REFUSAL TO PERFORM DUTIES.

*Mandamus* is the proper remedy to compel action where a municipal body is charged with a statutory duty and refuses to perform it. The writ goes to the municipal board which is charged with the duty, and which is in existence at the time the writ issues.

2. TAXATION—APPORTIONMENT AMONG CITY LOTS.

By section 31 of the General Tax act of 1903 (*P. L. 1903, p. 414*), the council of the city of Bayonne is required, upon application of any person interested, to apportion taxes among the proper subdivisions of parcels of real estate for taxes assessed in said city. A like duty exists under the charter of the city and the Martin act, so called.

*North Jersey Street Railway Co. v. Mayor, &c., of Jersey City et al.*

(67 Atl. Rep. 33.)

(Court of Errors and Appeals of New Jersey, June 17, 1907.)

1. TAXATION—PROPERTY SUBJECT—FRANCHISES.

Under the supplement of April 11, 1866, to the General Tax law of 1846 (*P. L. 1866, p. 1078; Gen. Stat., p. 3292, § 62*), the franchises of a corporation are not taxable as property.

2. SAME.

Under the General Tax law of 1903 (*P. L. 1903, p. 396, § 3, ¶ 8*), which exempts from taxation under this act, *inter alia*, "all offices and franchises, and all property used for railroad and canal purposes, the taxation of which is provided for by any other law of this State," all offices and franchises are excluded from taxation under this act, whether taxed under other laws or not. The qualifying clause relates only to the last antecedent, to wit, property used for railroad and canal purposes.

*Berwind & White Coal Co. v. Mayor and Aldermen of Jersey City.*

(67 *Atl. Rep.* 181.)

(Supreme Court of New Jersey, July 3, 1907.)

TAXATION—PROPERTY SUBJECT—INTERSTATE COMMERCE.

Coal, in interstate commerce, is not taxable when it rests in this State in cars solely for trans-shipment and not upon storage.

*Lippincott v. Lippincott, Tax Collector, et al.*

(66 *Atl. Rep.* 113.)

(Supreme Court of New Jersey, March 27, 1907.)

1. TAXATION—NATIONAL BANK STOCK.

The owners of national bank stock are to be taxed thereon at its true value.

2. SAME—VALUATION.

In ascertaining the true value of the shares of such stock for the purpose of taxation, the act approved May 11, 1905 (*P. L.* 1905, *p.* 457), does not require that the non-taxable property of the banks should be deducted from their assets.

3. SAME—DEDUCTIONS AND EXEMPTIONS.

The only effect of that act is to allow an individual taxpayer to claim the same deductions and exemptions as against the assessment of his shares of national bank stock as he might against the assessment of his other personal property.

*Sisters of Charity of St. Elizabeth v. Corey, Collector; Same v. Thompson, Collector.*

(65 Atl. Rep. 500.)

(Court of Errors and Appeals of New Jersey, January 3, 1907.)

1. TAXATION—PROPERTY SUBJECT—EXEMPTIONS—CHARITABLE INSTITUTIONS.

The clause of paragraph 4, section 3, of the General Tax law of 1903 (*P. L. 1903, pp. 395, 396*), which declares that "all buildings used exclusively for purposes considered charitable, under the common law, with the land whereon the same are erected, and which may be necessary for the fair enjoyment thereof," shall be exempt from taxation, contains within itself a double limitation with relation to the amount of land to be embraced within its provisions—*first*, the exemption is limited to the identical tract upon which the building is erected; and *second*, it is limited to so much of that particular tract as is necessary for the fair enjoyment of the building.

2. WRIT OF ERROR—DISPOSITION OF CAUSE—EFFECT IN LOWER COURT—QUESTIONS OF FACT.

When, in a *certiorari* proceeding to decide the validity of a tax assessed upon the property of a charitable organization, it becomes necessary to determine whether the whole of a given tract of land upon which a building used exclusively for charitable purposes has been erected is necessary for the fair enjoyment of the building, the matter being one of fact, must be determined by the Supreme Court, and cannot properly be bound by the Court of Errors and Appeals sitting in review of a judgment of the Supreme Court.

3. SAME.

The question whether a given building is entitled to exemption from taxation by virtue of the statutory provision referred to is one of mixed law and fact. The ascertainment of the particular purpose for which the building is being used is a finding of fact. The determination that the ascertained use is or is not a charitable one is a conclusion of law. On a *certiorari* proceeding which involves the question, the particular purpose for which the building is being used is a matter determinable by the Supreme Court, and a finding of that fact by the Court of Errors and Appeals, sitting in review of a judgment of the Supreme Court, is not binding upon the lower tribunal.

## 4. TAXATION—PROPERTY SUBJECT—EXEMPTIONS—EXTENT.

A grant of exemption from taxation, being in derogation of the sovereign authority and of common right, must invariably be construed most strictly against the grantee, and can never be permitted to extend, either in scope or duration, beyond what the terms of the concession clearly require.

*New Auditorium Pier Co. v. Taxing District of Atlantic City.*

(65 *Atl. Rep.* 855.)

(Supreme Court of New Jersey, February 25, 1907.)

## TAXATION—APPORTIONMENT BY OWNER—NOTICE TO LESSEE.

A personal covenant in a lease that the lessee will pay the taxes assessed against the property of the lessor mentioned in the lease, does not, as between the taxing district and the lessee, make the lessee the owner or taxpayer, within the meaning of the General Tax act, approved April 8, 1903 (*P. L.* 1903, *p.* 394), and hence entitle him to notice of proceedings by the owner to apportion taxes upon the leased property and other property of the lessor and owner.



## NATIONAL TAX CONFERENCE.

Under the auspices of the National Tax Association, a national conference upon the subject of State and local taxation was arranged to be held in the city of Columbus, Ohio. The Governor of Ohio issued requests to the Governors of the several States for the designation of commissioners to represent these States in the conference. His excellency the Governor designated members of this Board as commissioners from New Jersey, two of whom were able to attend.

The conference was presided over by Governor Guild, of Massachusetts, and was attended by the Governors of four States, with representatives of thirty-three States and three of the Provinces of Canada.

The sessions were nine in number, being held three times a day, and there were some thirty-five or forty papers presented, largely by professors of political economy from various universities in the country, some few, however, being by practical taxing officials and noted economists. They were almost entirely read in person by the authors, and covered the whole field of taxation.

The report of this conference, when printed, will be a notable addition to the tax literature of the world. The conference was very stimulating and helpful, and steps were taken to form a permanent tax association for North America.

The consensus of opinion gained from the papers and the discussions thereon was the absolute necessity of classification for the purpose of taxation. It seemed to be freely conceded that under the general property tax without classification it was impossible to reach personal property. Many advocated the complete abolition of the personal property tax, and others called for it at a very low rate. As well as could be judged from what was said by the various representatives as to the methods of taxation in their States and the results obtained therefrom, the commissioners from New Jersey feel very well satisfied with the tax legislation in this State.

JERSEY CITY TAX CASES—NEED FOR FURTHER  
LEGISLATION.

The most important matter that was before the Board during this year was the appeal of the railroads against Jersey City, in which they alleged an illegal assessment, in that property other than railroad property was assessed below true value and railroad property was assessed above true value. The various hearings on this matter involved sessions of the Board for forty days.

After the hearing of testimony the Board was satisfied—it being, in fact, practically admitted—that, generally speaking, the property in Jersey City was assessed only from 60 to 70 per cent. of true value, the city authorities claiming that the petitioners were not injured thereby, as the assessment placed on their property was on the same basis.

On the petition of the Central Railroad Company of New Jersey, the Board ordered a reassessment of all real estate in Jersey City, including that of the railroads. This order was taken to the Supreme Court on *certiorari* and affirmed by one justice, and then, on writ of error, was taken to the Court of Errors and Appeals. The majority of this court held that under the act, when an assessment was once made, rights were so fixed that it could not be set aside and a new assessment ordered, except upon notice to each taxpayer. Of course this practically defeated the possibility of reassessment. After this decision the railroads prosecuted their appeal on the ground that their property was largely overassessed, and after a hearing, which continued during August and part of September, the Board adjusted these assessments, affirming many and reducing some. We understand that these judgments either have been or are to be taken up for review to the Supreme Court.

The litigation has shown the necessity of considerable amendment to the act, if it is desired to make it efficacious in the way of conferring power to order a reassessment. Some question also seems to have been raised as to the authority to review assessments made by the State Board of Assessors on railroad property. It was thought that the act was broad enough to cover that point, but considerable doubt has been thrown upon it by late decisions of the Supreme Court. These matters would seem to be proper subjects for consideration by the Legislature, to the end that the powers

possessed and to be exercised by this Board may be explicitly defined. Generally speaking, there seems to have been an attempt throughout the State to secure the assessment of property at its true value. While some of this is due to the continuous efforts this Board has been making in its communications with the assessors, and also to the efforts of the County Boards, it is more directly and practically due to the Maximum Tax Rate act. Many taxing districts that were assessed on a 20, 30 or 50 per cent. basis have come up practically to true value. It is rather amusing to see and hear it seriously discussed that this assessment at true value is a new law or some new enactment by the Legislature. It seems almost impossible to convince the public that it is simply an enforcement of a long existing law.

The troublesome question of the assessment of personal property seems no nearer a solution than it has been for a long time. It is fair to say that in the main personal property is not taxed in New Jersey. This refers especially to the intangible property. It is probably true, as it is claimed, that such intangible property pays taxes somewhere, in so far as it is founded on tangible property, and that therefore the seeming inequality between the taxes paid by intangible personal property and the burden imposed upon tangible personalty and real estate in this State is more apparent than real.

Respectfully submitted,

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# Taxation of Intangible Personal Property. Stamp Taxes.

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BY MR. BLACK.

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The inadequacy of the property tax as the sole revenue of the State and municipal governments has long been recognized. The general property tax is a relic of the times and conditions when the country was largely, if not mostly, agricultural. It was adopted by the American colonies as an inheritance from England.

The general property tax is an attempt to tax all property at one uniform standard of value and at the same rate. The constitution prescribes that when property is taxed it shall be "assessed for taxes under general laws and by uniform rules, according to its true value."

Social and industrial changes make economic changes inevitable in all democracies. There is a tendency, in order to produce equality and justice, to tax every individual or combination of individuals according to the ability to pay, whether measured by property, earnings or other standards; hence the inheritance tax, adopted in England, in the continental countries of Europe and by many of the States of the American Union. On the same basis an income tax is justified and advocated.

The State is almost entirely supported by revenue not levied as a property tax, such as the license fees from miscellaneous corporations, the fee exacted by the State for a corporate charter, the franchise tax of the railroads, collateral inheritance tax, and judicial and other fees. So the revenues of the municipality are supplemented by the liquor license fees and the tax levied on the gross receipts of the public utility corporations.

An examination of the returns made by the assessors for the

year 1905 shows that the real estate was valued at \$999,102,535, and that the personal property, after the allowance for deductions for debt, was \$156,045,368. For the year 1906 the real estate was valued at \$1,366,004,357.45, and personal property at \$201,266,284.57. For the year 1907, real estate was valued at \$1,602,627,247, and the personal property at \$235,560,673. For the year 1905 the value of the personal property assessed was 15.6 per cent. of the value of the real estate, and for 1906 the value of the personal property assessed was 14.7 per cent. of the real estate. For 1907 the value of the personal property assessed was 14.6 per cent. of the real estate.

There are no available statistics to show how much of the personal property valuation was visible or tangible personal property, or how much was intangible personal property, but to anyone conversant with the subject it would be entirely safe to say that, excluding the bank stock, not more than 20 per cent. of the whole personal assessment was levied upon intangible personal property, such as money, stocks, bonds, and the like—that is, from \$30,000,000 to \$40,000,000. Hence it is quite apparent that real estate in New Jersey, as elsewhere, is bearing all, or nearly all, of the property tax burden for the support of the municipalities. To be exact, according to the returns of the assessors, these two assessments are in the following proportions:

Year.	Per Cent., Personal.	Per Cent., Real.
1905 .....	13.50 .....	86.50
1906 .....	12.84 .....	87.16
1907 .....	13.00 .....	87.00

And of these percentages representing the proportion of the personal property, not more than 20 per cent. represents intangible personal property. The question naturally follows, Why is this? Has not intangible personal property, *i. e.*, the evidence of property, speaking generally, in the last few years equaled or exceeded the value of the real estate?

Why, then, are the assessors unable to find and list relatively so little of this intangible personal property? Why is it that this condition of affairs exists in every State of the American Union, and notably so in the cities? The answer is twofold—*first*, the dual nature of our government, federal and State, enables this

class of property, which is highly mobile, to be concealed or readily to change its location; *second*, public opinion aids this concealment, if it does not make the task of the assessor well-nigh impossible. This public opinion is reflected not only in the statute law of the State, by which much of this class of property is expressly exempted from taxation or declared to be non-taxable, but also by the construction given to the statutes by the courts, rendering much more of it non-taxable. Hence we have in New Jersey the following list of personal property, either expressly exempt from taxation or non-taxable:

1. The bonds and other securities of the United States, and all bonds, securities, improvement certificates and other evidences of indebtedness heretofore or hereafter issued by this State or any county thereof, or by any taxing district or school district of this State, and the personal property owned by citizens or corporations of this State, situate and being out of the State, upon which taxes shall have been actually assessed and paid within twelve months next before May 20th, being the day prescribed by law for commencing the assessment. *P. L. 1903, p. 395, § 3 (1); U. S. Rev. Stat., §§ 3701, 5413.*

2. The furniture and personal property owned by corporations of New Jersey authorized to carry on certain designated charities. The endowment fund held exclusively for charitable purposes. The funds of all charitable institutions and associations, collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support and maintenance of the children of deceased members, and all endowments or funds held and administered exclusively for charitable purposes within the State. *P. L. 1903, p. 396.*

3. The shares of stock of any corporation of New Jersey, which by contract with the State is expressly exempted from taxation, and the shares of stock of any corporation of New Jersey, the capital or property whereof is made taxable to and against said corporation. *P. L. 1903, p. 396, § 3 (5).*

4. The personal property of any exempt firemen's association, firemen's relief association and volunteer fire company incorporated under the laws of New Jersey, and which is used exclusively for the purpose of such corporation. *P. L. 1903, p. 396.*

5. Mortgages or debts secured by mortgage on real property. *P. L. 1903, p. 400; P. L. 1904, p. 288; P. L. 1905, p. 308.*

6. Deductions from the value of personal property of all debts *bona fide* due and owing from persons to creditors residing in this State, which are assessed against the creditor. *P. L. 1903, p. 401.*

7. Corporations taxed on their capital stock, such as trust companies, are entitled to have deducted from the amount of their capital stock, paid in, and accumulated surplus, the exempt securities and real estate mortgages, if they are invested in such securities. *Newark City Bank v. City of Newark, 1 Vroom 13; Merchants' Insurance Co. v. City of Newark, 25 Id. 136.* This, in practice, results in the non-taxation of this class of corporations on their capital stock, surplus and undivided property. In 1905 (*P. L. 1905, p. 457*), a statute was passed by the Legislature, the avowed object of which was to place shares of national and State banks in the same category with those of trust companies, thereby putting them practically in the non-taxable class, but the Supreme Court held that the act was unavailing for that purpose. *Lippincott v. Lippincott, 68 Atl. Rep. 113 (1907).*

8. The shares of stock and the bonds and certificates of indebtedness of railroad and canal companies shall not be taxed in the hands of the shareholders, bondholders or creditors. *P. L. 1888, p. 269.*

9. The shares of stock of New Jersey corporations, bonds secured by mortgages on real property or on both real estate and personalty, or to trustees, made by corporations of New Jersey, are not taxable in New Jersey.

Turning from the list of exempt or non-taxable intangible personal property to that which is taxable, we will readily see the practical difficulties which the assessor has to meet, and why relatively so little of this property finds its way to the assessor's duplicate.

*First.* Cash in bank on the 20th day of May in each year. It would ruin the business of any bank or trust company to file a list of their depositors with the amount on deposit at any given date. If the assessor attempts to compel the individual to disclose the bank account, it will disappear and go to some other State.

*Second.* Stocks and bonds held by residents of New Jersey in foreign corporations, not actually assessed or paid in another State within twelve months next before the 20th day of May, being the day prescribed by law for commencing the assessment. So far as the bonds are concerned, they are usually issued on a

4 or 5 per cent. basis, free from tax where issued, against real estate of some kind, which is taxed by the State which gives it protection. To attempt to make these securities pay again from \$15 to \$20 on the \$1,000 to the State where the owner happens to reside (the certificates frequently not being in this State), leaves but 2 or 2½ per cent. income, a course which by many economic thinkers is considered unjust and against sound public policy, and it is also against the trend of public opinion. Hence the difficulty of the assessor to ascertain and list much of this class of property for taxation. Public opinion will not sanction the passage of drastic laws to accomplish such purpose, and in those States which have passed such laws it has failed to accomplish the desired end, and will always continue to fail.

In the city of New York, for the year 1905, the taxing authorities crossed off from the tax books \$36,000,000, levied upon personal property, which was not collectible. In New York State they have a method by which they assess individuals for such amount as the assessor thinks the individual possesses, and if he appears before the taxing authorities and makes an affidavit that he is not possessed of such property it is crossed off. In addition to this amount of personal property sworn off, there was \$36,000,000 stricken from the books on the ground that it was non-collectible.

But while it is apparent that much has been done in the United States in the past twenty-five years to relieve real estate of some of the tax burden, by way of the taxation of franchises, licenses, mercantile taxes, and the like, much more can and should be done. Little can be accomplished, however, by an attempt to assess intangible personal property under the guise of a property tax based and measured upon true value, and no one will deny that there are individuals and property which do not bear an adequate burden for the support of the local governments. It is the part of wisdom and sound public policy to find some other method for relieving real estate of the excessive burden. When increased revenue is needed for the State, the sources from which the State revenue is derived may be increased, such as the franchise tax, the collateral inheritance tax and the like, but they will never be available for the local expenses.

A method which has not been much used in this country is a stamp tax. Like all methods of taxation ever devised, it has some objectionable features, but it is believed that this system of taxa-



tion could be inaugurated in New Jersey, with beneficial effects, in lieu of the attempt now made to tax intangible personalty as a property tax, levied upon value, the revenue derived therefrom to be applied to the expenses of the counties. Judging from the data available, which are somewhat meagre, this in time could be made a permanent source of revenue for the county governments, and could provide enough for that purpose, thereby relieving real estate to that extent.

The literature in reference to a stamp tax is not very extensive in English, and is of little aid in the consideration of the matter. As early as 1845 the State of Maryland passed a stamp tax act, which was repealed in 1856. In the State of Virginia (*P. L.* 1900, *ch.* 165; *P. L.* 1890, *p.* 246, § 16) there has been an attempt to inaugurate a system of stamp taxes. During the Civil War, and again during the Spanish War, the United States government passed acts by which a stamp tax was imposed on a number of articles, divided into two classes, documentary and proprietary. So, in some of the provinces of Canada, a system of stamp taxation is extensively used.

In England this has long been a source of revenue. The stamp tax is found in Chitty's English Statute, 1894, Vol. 12, and is divided into "Stamp Duties Management act, 1891," and "Stamp act of 1891."

In European countries, such as France, Germany, Austria and Italy, the stamp duties are a large source of revenue. In France, in 1894, the following amounts were collected in denominations of francs, making a total equivalent to \$155,990,240. In the United Kingdom, in 1904, the following duties were collected in pounds, equivalent to \$36,970,195:

FRANCE, 1904.

Registration of changes in ownership of property,	
&c. ....	593,140,500 fr.
Stamps. ....	186,810,700 fr.
	<hr/>
	779,951,200 fr.

## UNITED KINGDOM, 1904.

Deeds. ....	£3,303,442
Receipts .....	1,559,699
Bills of exchange.....	690,046
Patent medicines. ....	323,446
Licenses, &c. ....	172,752
Companies' capital duty.....	474,606
Bonds to bearer. ....	169,276
Insurances .....	282,862
Other sources .....	417,710
	<hr/>
	£7,394,039

Of course, no new scheme of taxation can be inaugurated without some objections being interposed. No system of taxation yet devised by the brain of man would be entirely satisfactory, and the stamp tax partakes somewhat of the objections of all indirect taxation. It certainly falls upon transactions, and to that extent is an obstacle to trade and commerce, but it is believed that it could be diffused throughout the community equitably, and would ultimately fall upon a class of people who now pay little or no tax on their personal property, and that it would be a substantial source of revenue available for local expenses, thereby relieving to that extent the burden imposed upon real estate.

The sound rule of taxation has been stated by Mr. Ensley, of Tennessee: "Never tax anything that would be of value to your State, that could and would run away, or that could and would come to you." This maxim is sound, and applies to the taxation of intangible personal property by a single State, which has never been successfully done under the present complex social conditions, and never can be done. There are sound reasons for not attempting longer to maintain a system of taxation which, whatever may be its theoretical merits, is not and cannot be applied in practice. Some source of additional revenue must be found as a substitute which can be applied and enforced. No other source of revenue as a substitute for the tax on intangible personal property seems available and suitable, at the present time, except a system of stamp taxes.

The recent conference of the National Tax Association, held at Columbus, Ohio, November 12th to 15th, 1907, discussed at length the taxation of intangible personal property, with a comprehensive

knowledge of the facts, gathered from the working of the tax laws in many States of the Union. The universal opinion seemed to be that the attempt to tax intangible personal property as a property tax by a uniform standard of assessment and tax rate has been and is everywhere a failure. The only remedies suggested, however, were:

*First.* The habitation tax, as applied in France and in Montreal, Canada. It is obvious that this system of taxation could not be successfully applied in New Jersey.

*Second.* License taxes, such as are applied in many Southern States. This, like the habitation tax, is unsuited to New Jersey, except in particular localities. It is, however, applied quite successfully in Atlantic City.

*Third.* The registration of stocks and bonds, and taxing them as a license tax at less rate. This is said to have been partially successful in Connecticut and Maryland. It has the merit of simplicity, and could be applied without much change in the tax laws.

*Fourth.* The system of taxation known as the unit rule, by which corporations and partnerships are taxed on all their property as units. To apply this principle, the whole taxing system of the State, if not the constitution, would have to be remodeled; hence, for the present at least, it is impractical.

*Fifth.* More stringent laws—but experience amply demonstrates this to be utterly ineffective.

BRIEF OF GRIGGS & HARDING, ATTORNEYS FOR  
PETITIONERS IN THE MATTER OF THE ASSESS-  
MENT OF THE AMERICAN MAIL STEAMSHIP  
COMPANY.

The controversy grew out of the taxation of three steamships by Perth Amboy, at which port the vessels were registered. Following the precedent long established, the Board sustained the tax there levied and dismissed the appeal. The issue is now before the New Jersey Supreme Court on writ of *certiorari*. The brief is here printed because it embraces in its discussion a wider scope than the merely technical points involved in the particular appeal, being in effect a commentary on some phases of our law for the taxation of personal property.

Before the New Jersey Board of Equalization of Taxes. In the Matter of the Assessment of the American Mail Steamship Company.

POINT 1.—*Admitting that the ships are taxable in New Jersey, they were taxable only in the district where the chief office of the corporation is located.*

The federal statutes (sections 4141, 4137) providing for registry of vessels, which are a mere set of machinery devised for the purpose of properly recording the names, character, &c., of the vessels and their commanders which are subject to federal control and jurisdiction, are not intended in anywise to localize or affect the legal *status* or established *situs* of such vessels for purposes of State taxation.

In certain cases, however, particular States which such registered vessels have *temporarily* entered have attempted to tax such vessels. Thereupon, in such cases as *Hayes v. Pacific Steamship Co.*, 17 How. (U. S.) 254; *Yost v. Lake Erie Transportation Co.*, 112 Fed. Rep. 746, and the like, the matter has been brought into the federal courts because of diverse citizenship, and the only question which the federal courts had to decide in those cases was whether the State where the vessels temporarily touch can tax them. In deciding that question, the federal courts in those particular cases have said that where ships have been regis-

tered according to the federal statutes their *situs* for taxation was in the State of registry, rather than in the State where they happened to temporarily touch. But the federal courts, in these cases, did not pretend to say that the federal statutes fixed the districts where taxes on such vessels should be assessed. The federal statute *relating merely to registration*, of course, could not, and did not, intend to make any legislation as to whether the State should in fact impose any tax on these vessels, or regulating the districts where they should be imposed.

Whether such tax should be imposed, and in what district, is, of course, a matter entirely within the power of the State.

Now, the State has expressly directed how *all* personal property which is made subject to a tax shall be assessed. *P. L. 1903*, §§. 11, 16. Section 11 provides that the tax on "all tangible personal property *in the State*" shall be assessed in the taxing district where such property is found; that the tax on "other personal property" shall be assessed upon each inhabitant in the taxing district where he resides, &c., and by section 16, act of 1903, in case of corporations, where the chief office is located.

Assuming that the Legislature of New Jersey intended to make these vessels taxable, it necessarily must have intended to include them either within the phrase "all tangible personal property in the State" or "other personal property," in section 11.

These vessels are clearly *not* "tangible personal property *in the State*." In the statute this phrase means tangible property which is *in fact* in the State. The very object of this particular phrase is to provide for "tangible" property in the State and, because it is *in fact* tangible, to fix its place of taxation at the place where it is *in fact* situated. The language and evident purpose of this particular phrase of section 11 is to exclude from its operation any personal property which is either not tangible or not *in fact* within the State.

And so the subsequent phrase of section 11 includes in its language all "other personal property," except that previously provided for, which latter phrase would include *tangible* personal property without the State if the Legislature meant to make it taxable at all.

In the case of *Wheaton v. Michel*, 34 *Vr.* 525, the same two phrases then as now were in existence, with the exception that "visible" was then used instead of "tangible." The court, through

Judge Dixon, held that vessels in fact without the State were not included in the first phrase, but were included in the second phrase. This case is authority showing that Judge Dixon construed the same phrase "other personal property" to include tangible personal property without the State, where the same language was used as in the present law.

The simple question is whether the tax is assessed in the proper district, and involves nothing more than a mere construction of section 11.

If it should be held that, by force of the Federal Registry acts, the vessels are *constructively* "in the State" for the purpose of taxation, nevertheless we contend that the Legislature did not mean to include vessels *constructively* in the State in that phrase of section 11 which provides for "tangible property *in the State*."

The second phrase, however, of "other personal property" is apt and appropriate language to include property "constructively" present, if the Legislature meant to make taxable such property constructively present.

POINT 2.—*The vessels are not taxable, because the Legislature, in the act of 1903, did not include such property as taxable.*

The only property taxable is such as is included in section 2 of the act of 1903. P. L. 1903, p. 304. Taxable property is thus defined: "All *property*, real and personal, *within the jurisdiction* of this State."

Viewing the language of the act, it is seen to be inadequate to include property in fact situate without the State. Such *property* which is in fact without the State is not "*within the jurisdiction*" of the State, even if it may be taxable by the State. Observe that the phrase attempts to define what "*property*" is taxable, and says "property" within the jurisdiction of the State. Property cannot be within the jurisdiction of the State any more than a person unless it is in fact within its natural limits.

If the Legislature had intended to make property without the State taxable, the proper language to have used would have been to simply say, "property without the State owned by an inhabitant of the State; or, "all property owned by an inhabitant within or without the State," or some similar phrase, which could have easily been used to express the notion.

But apart from the mere language of the act, the history of

the legislation on this subject indicates an intention of the Legislature, in the act of 1903, to exclude from taxation vessels out of the State.

Previous to the act of 1903, steamboats without the State were taxable by *express* legislation.

The old act of 1846 and its supplement (*Gen. Stat.*, p. 3292, §§ 62, 64), was continuously in force until the act of 1903; which act of 1846 provided, in section 2, that "all personal estate *within the State* shall be liable to taxation," and section 4 directed that "the term 'personal estate,' as used in this act, shall be construed to include goods and chattels of every description, including steamboats and other vessels, money, debts due from solvent debtors, \* \* \* *whether within or without this State.*"

In construing this statute, in *State v. Collector of Rahway*, 4 Zab. 56, the Supreme Court held, *per* Potts, Judge, "that, taking the two sections together, the obvious meaning is that personal property out of the State is not taxable in the State, with the exception of steamboats," &c., enumerated in the fourth section, after the word "including." It is noticeable that before the act of 1903 the only "tangible" personal property without the State which was taxable was steamboats, and all other tangible chattels were not taxable. Looking at the matter merely as one of legislation, there seems no good reason why a citizen of this State who owned steamboats without the State should be taxed for them, while another who owned cars, carriages and other kinds of tangible property should not be taxed. It is reasonable to believe that the Legislature, in passing this act of 1903, meant to do away with this arbitrary discrimination against steamboat owners.

The Legislature of 1903 evidently used the language which it used for a purpose, since it *expressly* repealed this very act of 1846 and its supplement. See express repealer of April 8th, 1903, *P. L.* 1903, p. 436.

It is observable that intangible property, like debts, choses in action, &c., are incapable of a particular *situs*, and may with propriety be said to be where the owner is, so that such property may be deemed to be included in the act of 1903 as property "within the jurisdiction of the State," inasmuch as the owner is within the jurisdiction, and such property as debts and choses in action follow the person. But "tangible" personal property which is capable of having *situs* is not regarded as following the owner, as will be

seen by the opinion of the Supreme Court, by Judge Brown, in *Union Transit Co. v. Kentucky*, 199 U. S. 194, 206.

POINT 3.—*The taxes are not legally assessed, because the State has no power to tax tangible personal property which is without the State, it being opposed to the fourteenth amendment to the federal constitution as depriving the owner of property without due process of law.*

In *Union Transit Co. v. Kentucky*, 199 U. S. 194, tangible personal property without the State of Kentucky was assessed against a corporation of Kentucky under a statute expressly providing that it should be taxed.

The assessment was declared unconstitutional.

Judge Brown (on p. 202), writing the opinion, grounds the decision upon the following proposition: That the power of taxation, indispensable to the existence of every civilized government, is exercised upon the assumption of an *equivalent* rendered to the taxpayer in the protection of his person and property; if the taxing power be in no position to render these services or benefit the property taxed, such tax is extortion, and against the fourteenth amendment.

He says (at p. 204): "The argument against the taxability of land within the jurisdiction of another State applies with equal cogency to *tangible* personal property beyond the jurisdiction. It is not only beyond the sovereignty of the taxing State, but does not and cannot receive the protection under its laws."

It is clear that the steamboats, in our case, are *tangible* property without the jurisdiction of New Jersey, and *does not receive the protection* of its laws any more than the property involved in the case of *Union Transit Co. v. Kentucky*, and the same reason applies.

The *reason* of this case is not affected by the federal acts respecting registry of vessels and the federal decisions respecting these cases.

These cases, as we have shown, merely hold in the particular cases decided that the State, where such vessels only touched temporarily, could not tax them, because such temporary landing did not cause the vessels to become commingled with the personal property of the State. In deciding those cases, the federal court did not by its decisions *directly* decide where such vessels were *in fact*



*taxable.* The only question these courts directly decided was that the vessels were *not* taxable, under the facts in those cases, in those States where they thus temporarily touched.

In reaching that conclusion, however, the judges did, as a reason for their decision, state that the *situs* for the purpose of taxation, *under the facts in those cases*, was in the home State where they were registered, *but in those cases the fact appeared that the vessels had their home port in those States where they were registered, and regularly went to and from such ports, and remained there for periods of time, and thus* received that "protection" from the State where they were registered referred to by Justice Brown.

The point is that the federal cases have not had before them a case like the present case, to determine directly the question whether the vessels are taxable in the State where the vessels are registered *merely because they are registered*, but they have only decided that they are *not* taxable in other States where they temporarily touch in cases where the facts showed that they had registered in another State, and had in fact regularly come and remained there.

It cannot be said that these decisions went further than to say that if the vessels were registered in a State, and there in fact had their home in regularly coming and remaining, they were taxable there rather than in a State where they temporarily touched. But they cannot be considered authority for the proposition that the registry fixes the *situs*, so that they are taxable just because they are registered.

Suppose our ships in question should be taken to an inland lake or river of another State for a considerable time or permanently, and there constantly remained and become commingled with the property of the State, can it be said that they would not be taxable in that State?

The federal cases relating to the registry acts have not attempted to decide that steamships are taxable in the State where registered if they have never been or touched that State. They have not, therefore, decided anything which conflicts with the underlying reason of Judge Brown referred to, holding that *tangible* personal property, to which class these ships belong, are not taxable by a State which gives them no protection.

Respectfully submitted,

GRIGGS & HARDING,

*Attorneys for the American Mail Steamship Co.*

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## APPENDIX.

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1. Petition of Appeal from Individual Assessments.
2. Petition of Appeal of Taxing District or County.
3. Ordinary Form of Judgment.
4. Rules of the Board of Equalization of Taxes Regulating Practice on Appeal.
5. Rules of the Board of Equalization of Taxes for County Boards of Taxation.
6. Rules of the Board of Equalization of Taxes for the Guidance of Assessors.
7. Directory of County Boards of Taxation.
8. List of Assessors and Collectors in New Jersey.
9. Abstract of Ratables, Exemptions, Tax Rates, &c., in each Taxing District of the State.



# Petition of Appeal From Individual Assessments.

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In the matter of the application of..... for the reduction of the tax assessment for the year....., on property situate in the .....of....., county of.....and State of New Jersey.	}	Petition.
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*To the Board of Equalization of Taxes of New Jersey:*

Your petitioner, .....residing at (P. O. address)  
 .....in the county of.....and State of  
 ....., respectfully shows that.....is the  
 owner of certain property situate in the taxing district of.....  
 ....., county of....., consisting of.....  
 .....  
 and known as<sup>1</sup>.....

That said property has been assessed for the purpose of tax-  
 ation for the year.....at a valuation of.....  
 dollars, at which assessment your petitioner is aggrieved, because  
 the said assessment is in excess of its true value, and is also in  
 excess of the assessments levied against properties of like character  
 and those similarly situated in the same locality.

That an appeal from said assessment has been filed with the  
 .....County Board of Taxation, which appeal said  
 Board disposed of as follows.....  
 .....

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<sup>1</sup> Where city property is the subject of appeal, care should be taken to describe the lot, block and street number, so that the same may correspond with the tax collector's books.

Your petitioner has, therefore, not paid the taxes so levied for the year....., and prays that the said assessment of .....dollars for the year.....be reduced to the true value of the property, to wit: .....

Dated.....

(Signed).....

STATE OF NEW JERSEY, }  
COUNTY OF ..... } ss.

....., the above-named petitioner, being duly sworn according to law, on his oath says that he has read the above petition and knows the contents thereof, and that the statements set forth and contained therein are true.

Sworn and subscribed before }  
me, this.....day of } .....  
....., 190 . }

STATE OF NEW JERSEY, }  
COUNTY OF ..... } ss.

....., being duly sworn according to law, on his oath saith that he served a copy of the above petition and affidavit on.....(attorney or clerk) of.....  
(name of taxing district), personally, this.....day of .....  
....., 190 .

Sworn and subscribed before }  
me, this.....day of } .....  
....., 190 . }

STATE OF NEW JERSEY,

COUNTY OF .....

} ss.

....., being duly sworn according to law, on his oath saith that he served a copy of the above petition and affidavit on.....(president or secretary) of the .....County Board of Taxation, personally, this .....day of....., 190 ..

Sworn and subscribed before )

me, this.....day of ) .....

....., 190 . }

.....

.....



# Petition of Appeal of Taxing District or County.

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In the matter of the appeal of.....(title of taxing district or county) from an inequality of valuation by reason of which.....(respondent taxing district or county) avoids for the year.....its fair share of (County, State school) tax. } Petition.

*To the Board of Equalization of Taxes of New Jersey:*

Your petitioner,.....(taxing district or county), in the county of....., shows that the real property therein has been assessed for the purpose of taxation for the year.....at a valuation of.....dollars, and that the personal property therein has been so assessed at a valuation of.....dollars; that said assessment includes all the taxable real and personal property therein, and is at the true valuation of the property; that the amount of State school tax apportioned to your petitioner on the basis of the above valuation is.....dollars, and that the amount of county tax so apportioned is....dollars.

Your petitioner further shows that.....(respondent), in the county of....., should contribute to said State school and county tax equally with your petitioner, in proportion to the amount of its taxable real and personal property, at a true valuation thereof; that the real property therein has been assessed for the purpose of taxation for the year.....at a valuation of.....dollars, and that the personal property therein has been so assessed at a valuation of.....dollars; that the amount of State school tax apportioned to.....(respondent) on the basis of the above valuation is.....dollars, and that the amount of county tax so apportioned is.....dollars.



Your petitioner further shows that the said assessment of the real and personal property in.....(respondent) is at less than true value, and is relatively less than the assessment of the real and personal property of your petitioner; that taxable property, real and personal, within.....(respondent), has been omitted from the assessment.

Whereby your petitioner is aggrieved, because by reason of the premises.....(respondent) avoids or escapes from its fair share of the common burden of the State school and county tax, and your petitioner in consequence is burdened with more than its fair share thereof, whereof your petitioner prays that to the assessment of.....(respondent) for the year .....be added such sum or amount as shall seem equitable, and that such further or other order be made for the relief of your petitioner as in the premises may be deemed equitable and just.

Dated.....

(Signed).....

# Ordinary Form of Judgment.

## STATE OF NEW JERSEY, BOARD OF EQUALIZATION OF TAXES.

In the matter of appeal of.....from the }  
assessment of property in.....county } Judgment.  
of.....for the year..... }

An appeal in writing having been filed with the Board of Equalization of Taxes, duly verified according to the rules of practice prescribed by said Board, by.....  
in which it is alleged that an injustice has been done the said complainant by the assessment of.....property for taxation for the year....., located at....., in the county of....., consisting of.....  
and that.....property is assessed relatively higher according to its true value than other property in the same taxing district, and that it is assessed higher than the true value thereof;

After hearing evidence produced on the part of the said complainant, and the argument of.....for the complainant, and.....for the.....and after considering the same, it is on this.....day of....., nineteen hundred and....., at a session of the Board of Equalization of Taxes, ORDERED, ADJUDGED and DECREED, under and by virtue of chapter 67 of the laws of 1905, that the assessment of.....

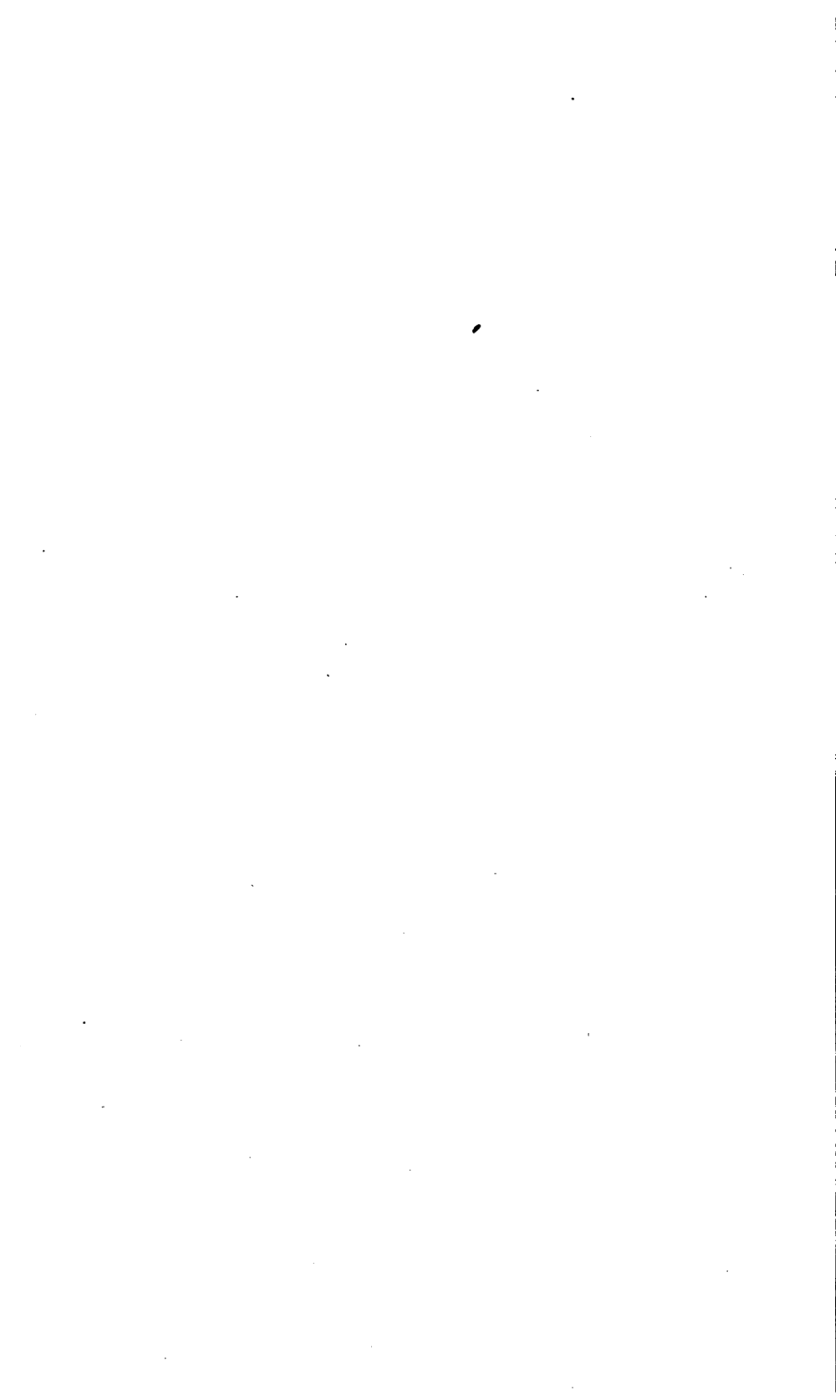
AND IT IS FURTHER ORDERED, That this order be certified to the collector of....., county of.....

.....  
*President.*

.....  
*Board of Equalization of Taxes.*

ATTEST:

.....  
*Clerk.*



# Rules of the Board of Equalization of Taxes of New Jersey.

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## REGULATING THE PRACTICE ON APPEAL.

1. The Board of Equalization of Taxes of New Jersey shall meet on the first Tuesday in April of each year, at the State House in the city of Trenton, at the hour of eleven-fifteen o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All meetings shall be on Tuesdays, at the hour of eleven-fifteen o'clock in the forenoon, at the State House in the city of Trenton, unless the Board shall by order fix and determine from time to time other times and places in the State for such meetings.

2. The clerk of the Board shall keep full minutes and records of the proceedings of the Board.

3. A seal shall be procured, which shall be circular in shape, and around the outside margin thereof shall be the words "Board of Equalization of Taxes of New Jersey," and in the center thereof a copy of the coat of arms of the State of New Jersey, which seal shall be the seal of the Board, and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed with the clerk.

6. Any complaint made under and by virtue of the third section of the act creating this Board shall be by petition shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless complainant

shall have served a copy of said petition on the persons or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations, as to assessment of property for taxes, shall be by written petition of appeal to be filed with the clerk of this Board on or before the first day of April following the assessment complained of, which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant.

8. The respondent shall have at least ten days' notice of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be in the form of a citation issued by the clerk under the seal of the Board and served by complainant, and proof of such service filed with the clerk of the Board on or before the date fixed for such hearing.

9. Process of subpoena for the attendance of witnesses before the Board, under the seal of the Board, signed by the clerk, shall be issued by him when requested by either complainants or respondents. Such subpoenas shall be served in the same manner as are subpoenas to testify in the courts of law of this State, and witnesses shall be entitled to the same fees. Service of a notice attached to a subpoena in writing, addressed to any person named therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpoena, shall be equivalent to a *subpoena duces tecum*.

10. Five days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard, for any Tuesday when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed with the clerk, excepting that those of the State, counties, municipalities or taxing districts shall have preference over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut if desired.

13. Any petition of appeal, made under the seventh section of the act creating this Board, shall be filed with the clerk thereof within sixty days after the time of the committing of the grievance complained of, and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

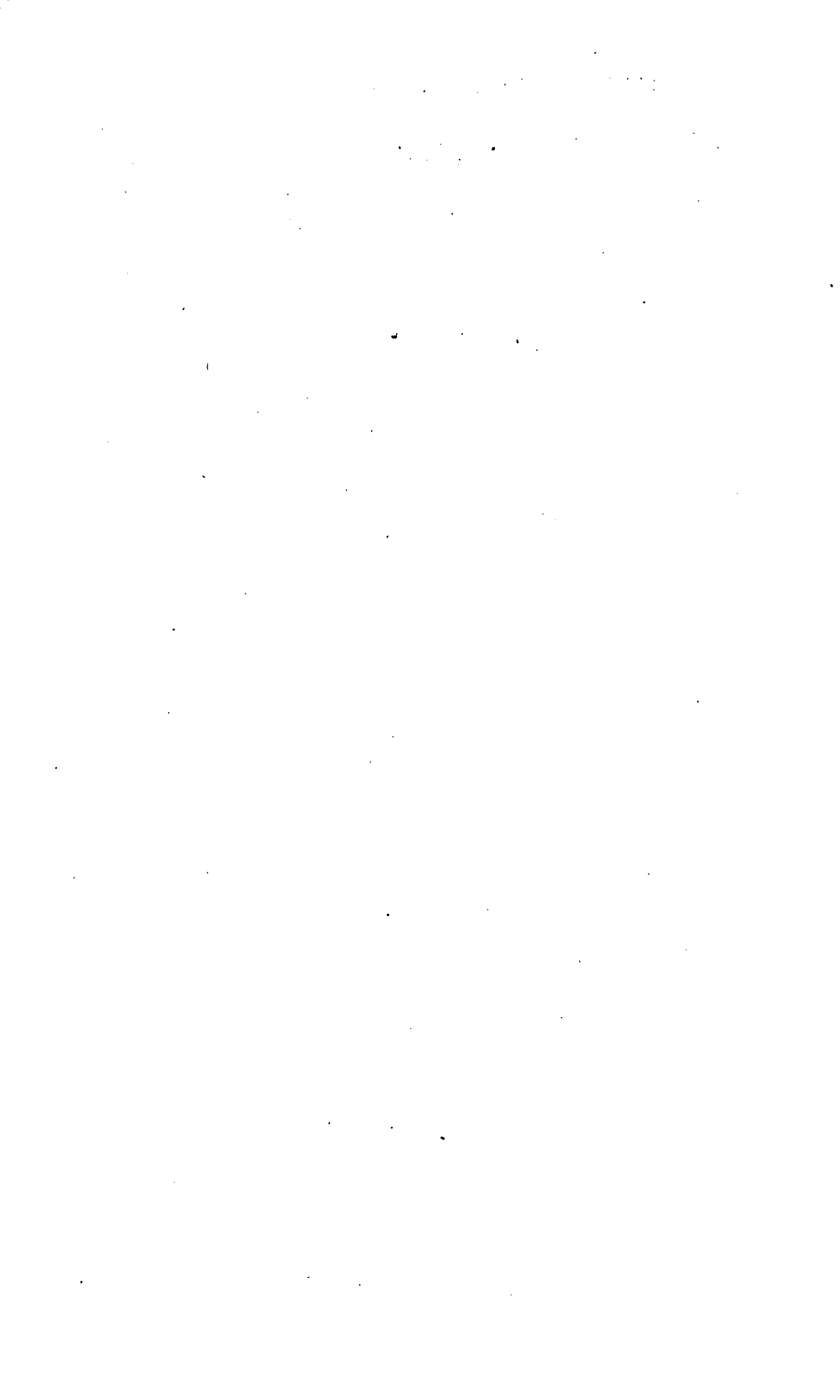
14. The Board may from time to time refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and reporting thereon to the Board for its action. At least five days' notice shall be given of the beginning of the taking of testimony in any such matter, but after the same is once commenced it may be continued from time to time in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of the act creating this Board, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. These rules may be changed, altered, amended, repealed or annulled by the Board at any time.

17. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact, and a service of the petition shall be made upon the County Board, through its president or secretary, and proof of such service endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

18. Whenever an appeal is taken from the general assessment of property within a taxing district for the purpose of a readjustment of the apportionment of the State school and county taxes, a copy of the petition and notice of such action must be served upon every taxing district within the county.



# Rules for County Boards of Taxation.

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## AS TO RULES, ORDERS AND DIRECTIONS.

All rules, orders and directions adopted by a County Board of Taxation shall forthwith be submitted to the Board of Equalization of Taxes of New Jersey, which may make any amendments, alterations or additions thereto. Such rules, orders and directions, so revised by the Board of Equalization of Taxes of New Jersey, shall be the rules, orders and directions of said County Board of Taxation, and shall not be repealed, amended or suspended in any case by said County Board of Taxation without the permission of the Board of Equalization of Taxes of New Jersey.

## AS TO THE REVISION OF THE ASSESSMENT LIST AND DUPLICATE.

All increases or decreases in the assessed value of any property, or additions of any omitted property to any assessment list or duplicate, under section 4 of the act creating the County Boards of Taxation, may be made without notice to the owners of the property affected, before the delivery of the duplicate to the collector of the taxing district wherein such property is situate. All increases, decreases or additions made after the delivery of the duplicate to the collector, or after the first day of October, if the duplicate shall not have been delivered by that time, shall be made only on notice in writing to the assessor of the taxing district and to the owner of the property affected. Said notice shall designate a time and place at which persons interested in the proposed action may be heard, and shall be mailed to the post-office address of such assessor and owner, or served personally on them, at least five days before such hearing.



## AS TO HEARING PETITIONS OF APPEAL.

The determination of a County Board of Taxation upon any matter shall be evidenced by a judgment, which must be signed by at least two members of the Board and attested by the secretary.

Each County Board of Taxation shall, before the first Tuesday in August, submit to the Board of Equalization of Taxes of New Jersey a proposed set of rules of procedure for the hearing and disposition of appeals. Such rules should follow, as far as practicable, the rules of procedure adopted by the Board of Equalization of Taxes of New Jersey, due regard being had for the peculiar conditions in and the needs of the county in which said rules are to be applied.

## AS TO COMPLAINTS AGAINST ASSESSORS.

All complaints against assessors or persons charged with reviewing assessments under section 11 of the act creating the County Boards of Taxation shall be made in writing, signed by at least two members of the Board and attested by the clerk. Such complaint shall set forth the charge or charges against the assessor, and shall have annexed thereto specifications of the acts relied upon to sustain such charges. A copy of the complaint and specifications shall be served upon said assessor, and proof of such service shall be endorsed upon the original complaint before filing with the Board of Equalization of Taxes of New Jersey.

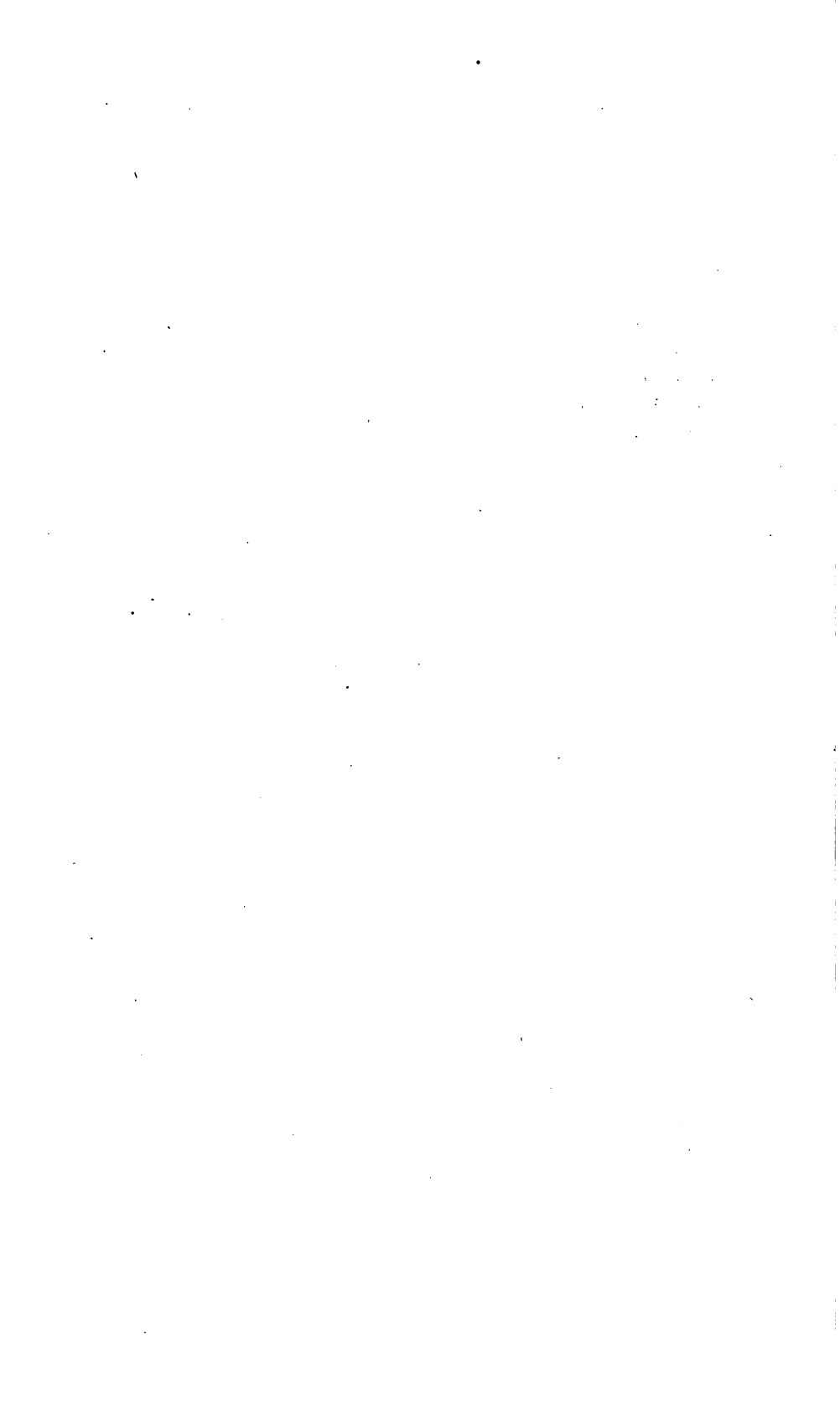
## RECOMMENDATIONS FOR RULES GOVERNING PRACTICE ON APPEAL.

1. The Board shall hold regular meetings at least once a month, which shall be at the county seat.
2. All meetings of the Board shall be held in its office at , unless engaged in hearing appeals in the taxing districts of the county.
3. Parties may appear before the Board in person or by attorney or agent.

4. All complaints shall be by petition setting forth the cause of complaint, and such notice shall be given as the Board may determine. The complainant shall have at least three days' notice of the time and place of hearing of petition, unless the Board shall otherwise order.

5. The Board may from time to time refer any petition on any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the Board for its action.

6. The Board shall keep record and minutes of all its meetings and of all hearings held by it.



# Rules of the Board of Equalization of Taxes of New Jersey for the Guidance of Assessors.

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1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled "An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments," approved March twenty-ninth, A. D. nineteen hundred and five (P. L. 1905, chapter 67), that hereafter, in all assessments of real estate in the taxing districts of this State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property.

2. Whenever a deduction for debt is claimed from the valuation of personal property on account of a *bona fide* debt due and owing by a person in a taxing district, and the person or corporation to whom the indebtedness is due resides in another taxing district than the one in which the deduction is claimed, it shall be the duty of the assessor allowing the deduction forthwith to notify the assessor in the other taxing district of the name and address of the creditor, and direct him to make an assessment for such debt.

3. It shall also be the duty of the assessor of each taxing district in which a bank is located, the shares of which are held by owners in any other taxing districts, to notify the assessors of those other taxing districts where such owners reside that such bank shares are taxable in such taxing districts.



# County Boards of Taxation.

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## ATLANTIC COUNTY BOARD OF TAXATION.

Dr. John R. Fleming, President.

John C. Slape.

Elias S. Reed.

Secretary, Franklin E. Smith, Atlantic City.

## BERGEN COUNTY BOARD OF TAXATION.

Peter G. Zabriskie, President.

James H. Coe.

Henry D. Winton.

Secretary, Van Vorst Wells, Court Square Building, Hackensack.

## BURLINGTON COUNTY BOARD OF TAXATION.

Joseph C. Kingdon, President.

George N. Wimer.

Thomas C. Shreve.

Secretary, Joseph Kaighn, Moorestown.

## CAMDEN COUNTY BOARD OF TAXATION.

Irving Buckle, President.

Willard T. Gibbs.

Joseph E. Nowrey.

Secretary, James Macaulay, Court House, Camden.

## BOARD OF EQUALIZATION OF TAXES.

## CAPE MAY COUNTY BOARD OF TAXATION.

Aaron W. Hand, President.

Ellis H. Marshall.

Stillwell H. Townsend.

Secretary, Thomas C. Hamilton, Wildwood.

## CUMBERLAND COUNTY BOARD OF TAXATION.

Alexander R. Fithian, President.

Winfield S. Bonham.

Thomas Whitaker.

Secretary, H. M. Dolbey, Court House, Bridgeton.

## ESSEX COUNTY BOARD OF TAXATION.

Lathrop Anderson, President.

Laurence T. Fell.

C. W. Heilman.

Secretary, James A. Mungle, Court House, Newark.

## GLOUCESTER COUNTY BOARD OF TAXATION.

Andrew J. Nichol, President.

W. Harrison Livermore.

Wilson T. Jones.

Secretary, Samuel Silver, Court House, Woodbury.

## HUDSON COUNTY BOARD OF TAXATION.

James Allardice, President.

James E. Connolly.

Joseph J. Giusto.

Secretary, Joseph P. McLean, Court House, Jersey City.

HUNTERDON COUNTY BOARD OF TAXATION.

Charles N. Reading, President.

Henry M. Voorhees.

John C. Haynes.

Secretary, Alex. B. Allen, Court House, Flemington.

MERCER COUNTY BOARD OF TAXATION.

Richard P. Wilson, President.

W. Holt Apgar.

J. Warren Fleming.

Secretary, McAlpin Phillips, Court House, Trenton.

MIDDLESEX COUNTY BOARD OF TAXATION.

William Schlesinger, President.

Frank Crowther.

Frank Samsel.

Secretary, William A. Spencer, Perth Amboy.

MONMOUTH COUNTY BOARD OF TAXATION.

William T. Hoffman, President.

John S. Applegate, Jr.

William K. Devereux.

Secretary, Charles L. Stout, Court House, Freehold.

MORRIS COUNTY BOARD OF TAXATION.

Charles A. Baker, President.

Edward J. Cahill.

Edward A. Quayle.

Secretary, John M. Mills, Court House, Morristown.



## BOARD OF EQUALIZATION OF TAXES.

## OCEAN COUNTY BOARD OF TAXATION.

A. O. S. Havens, President.

J. Horace Sprague.

Dr. Joshua Hilliard.

Secretary, Harry T. Hagaman, Lakewood.

## PASSAIC COUNTY BOARD OF TAXATION.

George Wurts, President.

Bernard G. Roegiers.

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Secretary, William H. Young, Court House, Paterson.

## SALEM COUNTY BOARD OF TAXATION.

D. Harris Smith, President.

John C. Ward.

Charles Mecum.

Secretary, Samuel C. Allen, Court House, Salem.

## SOMERSET COUNTY BOARD OF TAXATION.

P. V. D. Van Doren, President.

Newton B. Smalley.

Stewart A. Kenney.

Secretary, T. G. Winsor, Court House, Somerville.

## SUSSEX COUNTY BOARD OF TAXATION.

Henry C. Hunt, President.

Peter J. Dolan.

Andrew J. Van Blarcom.

Secretary, O. E. Armstrong, 19 High street, Newton.

UNION COUNTY BOARD OF TAXATION.

C. C. Pollard, President.

Frederic H. Andrews. .

Mulford M. Scudder.

Secretary, ——— ———, Court House, Elizabeth.\*

WARREN COUNTY BOARD OF TAXATION.

Jacob S. Stewart, President.

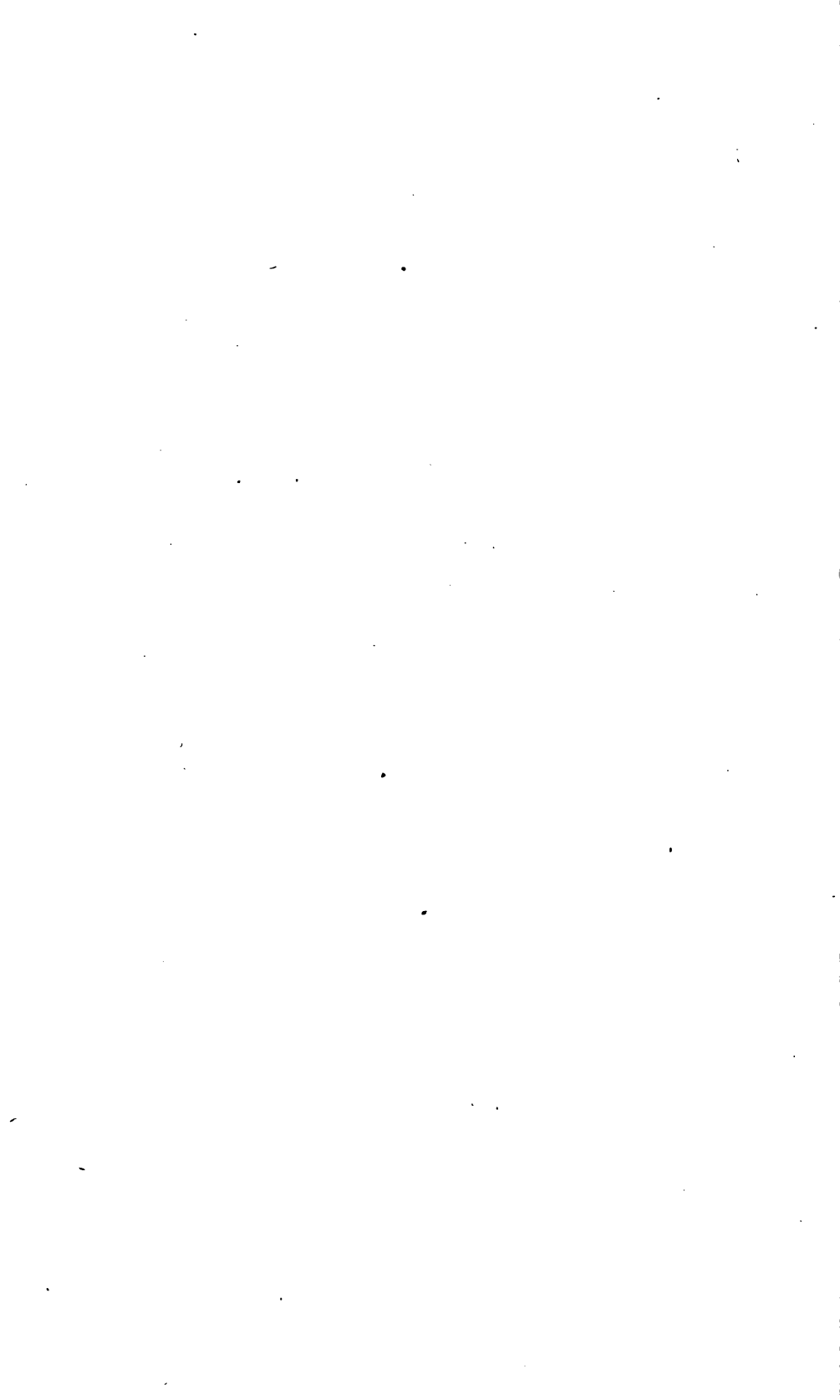
Marvin A. Pierson.

William J. Barker.

Secretary, William Simerson, 96 Main street, Phillipsburg.

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\* The office of secretary was vacant at the time of submitting this report.



# List of Assessors and Collectors in New Jersey.

## Assessors and Collectors in Atlantic County.

County Collector, LEVI ALBERTSON, Atlantic City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Absecon—		
First Ward .....	John L. Clark, Absecon.....	Daniel Walters, Absecon.
Second Ward .....	Henry Alexander, Absecon.....	
Atlantic City—		
First District .....	D. R. Barrett, Atlantic City.....	William Lowry, Jr., Atlantic City.
Second District .....	J. S. Leeds, Atlantic City.....	
Third District .....	Howard Cloud, Atlantic City.....	
Brigantine City—		
First Ward .....	David Holdzkom, Brigantine.....	F. W. Willetta, Brigantine.
Second Ward .....	Thomas Burke, Brigantine.....	
Buena Vista .....	Alfred Pennock, Buena.....	D. Corsiglia, Vineland.
Egg Harbor City .....	H. G. Regensburg, Egg Harbor City..	Charles Kroekel, Egg Harbor City.
Egg Harbor .....	Geo. S. Winner, Scullville.....	G. Jeffries, Scullville.
Galloway .....	John E. Smith, Oceanville.....	Fred. W. Somers, Oceanville.
Hamilton .....	Harry Jenkins, Mays Landing.....	C. W. Abbott, Mays Landing.
Town of Hammon- ton .....	E. H. Strickland, Hammonton.....	A. B. Davis, Hammonton.
	H. J. Monfort, Hammonton.....	
	George Berry, Hammonton.....	
Linwood Borough .....	R. J. Somers, Linwood.....	A. S. Scull, Linwood.
Longport Borough .....	Wilbur Jackson, Longport.....	Bolton E. Steelman, Longport.
Mullica .....	Jesse Abbott, Nesco.....	Jos. E. Abbott, Nesco.
Northfield City—		
First Ward .....	C. W. Justice, Northfield.....	E. T. Fifield, Northfield.
Second Ward .....	Chas. Sheppard, Northfield.....	
Pleasantville Boro. ....	Japhet Price, Pleasantville.....	Wm. Z. Adams, Pleasantville.
Port Republic City—		
First Ward .....	Wm. T. Gold, Port Republic.....	Gilbert H. Cavilear, Port Republic.
Second Ward .....	Wilbur F. Hickman, Port Republic...	
Somers Point Boro.—		
First Ward .....	Absalom H. Higbee, Somers Point...	John B. Fassio, Somers Point.
Second Ward .....	John McGarrigel, Somers Point.....	
South Atlantic City..	W. H. Whitaker, S. Atlantic City....	A. Gertzen, Jr., South Atlantic City.
Ventnor City .....	Lucius Wright, Wilton.....	E. D. Rightmire, Bartlett Bldg., At- lantic City.
Weymouth .....	F. R. McKeague, Tuckahoe.....	G. T. Dukes, Tuckahoe.
Folsom Borough .....	Garfield Kramer, Folsom.....	Thomas Chalmers, Folsom.

## Assessors and Collectors in Bergen County.

County Collector, ORRIN S. TRALL, Hillsdale.

Taxing District. (Townships.)	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin .....	Daniel P. Snyder, Midland Park.....	A. Lozier, Campgaw.
Harrington .....	Emil Kober, Northvale.....	D. S. Firenze, Northvale.
Hillsdale .....	John W. Kinmouth, Hillsdale.....	N. Haring, Hillsdale.
Hohokus .....	D. S. Wanamaker, Ramsey.....	John Ackerman, Ramsey, R. F. D., No. 1.
Lodi .....	Julius Pries, Wood Ridge.....	Wm. C. Roth, Wood Ridge.
Midland .....	John D. Bogert, Ridgewood.....	E. M. Pell, Ridgewood.
New Barbadoes .....	Wm. P. Ellery, Hackensack.....	Geo. Van Buskirk, Hackensack.
Orvil .....	Charles Pitzner, Waldwick.....	J. Fred. Koopman, Waldwick.
Overpeck .....	Wm. H. Hunter, Ridgefield Park.....	G. J. Smith, Ridgefield Park.
Palisades .....	Wm. Ely, New Bridge.....	Joseph Arnold, New Milford.
Ridgewood .....	Frank M. Stevens, Ridgewood.....	C. W. Morris, Ridgewood.
Saddle River .....	Isaac A. Hopper, Fairlawn.....	G. Demarest, Ridgewood, R. F. D.
Rivervale .....	C. H. DeVoe, Westwood.....	A. C. Holdrum, Westwood.
Teaneck .....	Walter Middlemas, Englewood.....	J. H. Ackerman, Englewood.
Union .....	Thomas E. Buckley, Kingsland.....	Elbert M. Smith, Kingsland.
Washington .....	L. C. Blauvelt, Westwood.....	T. Atherton, Hillsdale.
City of Englewood—		
First Ward .....	G. L. Miller, Englewood.....	James F. Hallahan, Englewood.
Second Ward .....	Edson B. Gorham, Englewood.....	
Third Ward .....	Daniel G. Bogert, Englewood.....	
Fourth Ward .....	Jas. J. Coakley, Englewood.....	
(Boroughs.)		
Allendale .....	John Yeomans, Allendale.....	J. H. Ackerman, Allendale.
Alpine .....	Edward Kohler, Alpine.....	Harry D. Gerke, Alpine.
Bogota .....	A. B. Bogert, Bogota.....	V. J. Ludwig, Bogota.
Bergenfield .....	Louis W. Price, Bergenfield.....	Harry Bogert, Bergenfield.
Carlstadt .....	Philip Sheridan, Carlstadt.....	J. Ullman, Carlstadt.
Cliffside Park .....	John S. McAuley, Cliffside Park.....	G. W. Laird, Cliffside Park.
Cresskill .....	John W. Flecke, Cresskill.....	Garrett Ferden, Cresskill.
Closter .....	Geo. W. Walton, Closter.....	J. A. Eckerson, Closter.
Demarest .....	M. H. Coleman, Demarest.....	Frank Achilles, Demarest.
Delford .....	C. H. Storms, Oradell.....	Francis H. Walte, River Edge.
Dumont .....	B. J. Whittaker, Dumont.....	B. C. Fessenden, Dumont.
East Rutherford .....	Fred'k P. Levson, East Rutherford..	E. A. Jeanneret, Rutherford.
Etna .....	J. W. Watkins, Etna.....	J. Ackerman, Etna.
Englewood Cliffs .....	John G. Ropes, Coytesville.....	B. Westervelt, Fort Lee.
Edgewater .....	J. F. Greenwood, Hudson Heights..	Chas. Van Gilder, Edgewater.
Fairview .....	Geo. E. Dods, Fairview.....	J. S. Bagley, Fairview.
Fort Lee .....	John H. Mannix, Fort Lee.....	Chas. Bender, Fort Lee.
Garfield .....	Wm. D. McNair, Garfield.....	J. Stewart, Jr., Garfield.
Glen Rock .....	G. F. Hopper, Ridgewood.....	Peter Van Winkle, Ridgewood.
Harrington Park .....	S. W. Downing, Harrington Park.....	C. E. Cooper, Harrington Park.
Hasbrouck Heights .....	Chas. Boesch, Hasbrouck Heights....	Chas. I. Bazler, Hasbrouck Heights.
Haworth .....	Joseph F. Mount, Closter.....	C. J. Vanderbeck, Haworth.
Leonia .....	J. H. Clark, Leonia.....	Fred. W. Trow, Leonia.
Lodi .....	Jacob Van Hook, Lodi.....	Stephen Massey, Lodi.
Little Ferry .....	Louis Brauer, Little Ferry.....	J. Nally, Little Ferry.
Maywood .....	P. P. Ackerman, Maywood.....	C. Strube, Maywood.
Midland Park .....	W. H. Rackett, Midland Park.....	H. Sluyter, Midland Park.
Montvale .....	Jas. D. Van Riper, Montvale.....	I. E. Delevant, Montvale.
North Arlington .....	J. F. Miller, North Arlington.....	Frank Eckardt, North Arlington.
Norwood .....	Wm. H. Demarest, Norwood.....	A. D. Heckert, Norwood.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Oakland .....	S. R. Demarest, Oakland.....	G. P. Garrison, Oakland.
Old Tappan .....	R. B. Haring, Tappan, N. Y.....	W. H. Mence, River Vale.
Orvil .....	Frank T. Russell, Hobokus.....	Stephen Hopper, Hobokus.
Palisades Park .....	H. E. A. Heckler, Palisades Park....	J. Brinkerhoff, Palisades Park.
Park Ridge .....	William Park, Park Ridge.....	J. H. Hall, Park Ridge.
Riverside .....	F. C. Koehler, North Hackensack....	Henry Voorhis, River Edge.
Ridgefield .....	Henry Cade, Ridgefield.....	Wm. B. Pugh, Ridgefield.
Rutherford .....	Chas. L. Crear, Rutherford.....	R. A. Brunner, Rutherford.
Saddle River .....	Abram H. Ackerman, Saddle River....	A. Mowerson, Saddle River.
Tenafly .....	Alfred Jarvis, Tenafly.....	C. J. Coyte, Tenafly.
Upper Saddle River..	Henry Zabriskie, Allendale.....	J. D. Carlough, Ramseys.
Wallington .....	John McMahon, Wallington.....	P. E. DeKzyer, Wallington.
Westwood .....	Nicholas Cleveland, Westwood.....	E. P. Voorhis, Westwood.
Woodcliff .....	J. H. Wortendyke, Woodcliff.....	P. E. Van Riper, Woodcliff.
Wood Ridge .....	E. H. Pirovano, Wood Ridge.....	A. Gramlich, Wood Ridge.

## Assessors and Collectors in Burlington County.

County Collector, JOSEPH POWELL, Mount Holly.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bass River .....	Edward E. Cramer, New Gretna.....	R. A. Mathis, New Gretna.
Beverly City .....	Fred. J. Laulinger, Beverly.....	B. Franklin Soby, Beverly.
Beverly Township .....	Joseph B. Carter, Delanco.....	Frank A. Shaw, Delanco.
Bordentown City .....	Fred. W. Taylor, Bordentown.....	Harry B. Ford, Bordentown.
Bordentown Twp. ....	Hugh Le Jambre, Bordentown.....	William H. Haines, Bordentown.
Burlington City .....	John A. Armstrong, Burlington.....	Chas. M. Scholey, Burlington.
Burlington Twp. ....	Thos. B. Gandy, Burlington.....	Jas. C. McCormick, Burlington.
Chester .....	George W. Heaton, Moorestown.....	Isaac Lippincott, Moorestown.
Chesterfield .....	William Wallace, Crosswicks.....	Howell Stilwell, Crosswicks.
Cinnaminson .....	Thomas E. Steele, Palmyra.....	William F. Morgan, Palmyra.
Delran .....	Geo. Friday, Riverside, R. F. D.....	Edward Haines, Riverside, R. F. D.
Eastampton .....	Chas. F. Holzbaur, Jr., Smithville....	W. Herbert Willetts, Smithville.
Evesham .....	William F. Powell, Marlton.....	William H. Zellej, Marlton.
Fieldsboro .....	Henry B. Brock, Fieldsboro.....	Wm. Leatherbury, Fieldsboro.
Florence .....	Byron Carty, Florence.....	Wallace Fewkes, Florence.
Lumberton .....	Henry D. Culin, Mt. Holly.....	Newton F. Drennon, Lumberton.
Mansfield .....	Joseph H. Armstrong, Columbus.....	Content Ingling, Columbus.
Medford .....	William M. Potts, Medford.....	Fred. W. Branin, Medford.
Mount Laurel .....	Benj. B. Haines, Moorestown.....	Charles Andrews, Moorestown.
New Hanover .....	Chas. Remine, Wrightstown.....	John M. Bowker, Cookstown.
Northampton .....	Martin H. Girven, Mt. Holly.....	Frank S. Davis, Mt. Holly.
North Hanover .....	Pearson Taylor, Wrightstown.....	Joseph Forman, Ellisdale.
Palmyra .....	F. Blackburn, Palmyra.....	Wm. B. Strong, Palmyra.
Pemberton Borough ..	Isaiah G. Pope, Pemberton.....	Wm. E. Gaskill, Pemberton.
Pemberton Township..	Barclay C. Seeds, Pemberton.....	Wm. H. Reeves, New Lisbon.
Riverside .....	Charles Heiss, Riverside.....	Wm. W. Wilkerson, Riverside.
Riverton Borough .....	Jacob G. Cottrell, Riverton.....	Chas. F. Earp, Riverton.
Shamong .....	Mahlon T. Prickett, Indian Mills....	Jas. M. Armstrong, Indian Mills.
Southampton .....	C. G. Naylor, Vincentown.....	Wm. D. Haines, Vincentown.
Springfield .....	John B. Tilton, Wrightstown.....	Thos. B. Allinson, Burlington, R. F. D.
Tabernacle .....	{ George H. Wisham, Vincentown, R. F. D.	{ Carleton Haines, Vincentown, R. F. D.
Washington .....	{ John R. Koster, Green Bank.....	{ Jesse A. Ford, Green Bank.
Westampton .....	{ Hudson B. Haines, Mt. Holly.....	{ Harry E. Dubell, Mt. Holly.
Willingboro .....	{ Walter E. VanSciver, Beverly, R. F. D.	{ Joseph E. Bishop, Beverly, R. F. D.
Woodland .....	Andrew Bozarth, Chatsworth.....	George Wills, Chatsworth.

**Assessors and Collectors in Camden County.**

County Collector, JOHN W. SELL, Camden.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Audubon .....	George L. Brown, Audubon.....	James Davis, Audubon.
	John Wells, Pres., Camden.....	
	John W. Donges.....	
City of Camden....	Wm. H. Sparks, Camden.....	John S. Roberts, Camden.
	Lewis H. Stehr, Camden.....	
	Wilbur B. Ellis, Camden.....	
Centre .....	John H. Jackson, Magnolia.....	Henry Charman, Magnolia.
Chesilhurst Borough..	John Graham, Sr., Chesilhurst.....	Simon Kohout, Chesilhurst.
Collingswood Boro. .	R. C. Newcomb, Collingswood.....	Robert S. Duff, Collingswood.
Clementon .....	Geo. W. Evans, Lindenwold.....	J. C. Jaggard, Clementon.
Delaware .....	William Graff, Haddonfield.....	Jos. Peacock, Haddonfield.
Gloucester .....	Martin Schubert, Kirkwood.....	E. F. Pine, Blackwood.
Gloucester City ....	Chas. A. McElhone, Gloucester City..	Thos. J. Foley, Gloucester City.
Haddonfield Boro. .	Wm. H. Harrison, Haddonfield.....	Clarence E. Crouse, Haddonfield.
Haddon .....	Jas. H. C. Williams, Westmont.....	Wm. A. Wilkinson, Westmont.
Haddon Heights Bor..	Jos. A. Patton, Haddon Heights.....	W. E. Rogers, Haddon Heights.
Merchantville Boro. .	John C. Kelly, Merchantville.....	Harry K. Oakford, Merchantville.
Oaklyn Borough ....	Paul F. Newhall, Oaklyn.....	Howard T. Justice, Oaklyn.
Pensauken .....	Harry E. Horner, Merchantville.....	H. M. Hatch, Fish House.
Voorhees .....	S. H. Gardiner, Ashland.....	W. Braddock, Gibbsboro.
Winslow .....	Joseph Graham, Cedar Brook.....	S. Butler, Tansboro.
Wood Lynne Boro. .	R. A. Rockhill, Wood Lynne.....	Harry Streitz, Wood Lynne.
Waterford .....	Chas. D. Heath, Berlin.....	H. C. Sharp, Berlin.

**Assessors and Collectors in Cape May County.**

County Collector, JOSEPH I. SCULL, Ocean City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Avalon Borough .....	F. P. Canfield, Avalon.....	W. A. Smith, Avalon.
Cape May City .....	Gilbert C. Hughes, Cape May.....	James T. Taylor, Cape May.
Dennis .....	I. S. Townsend, Clermont.....	H. M. Carroll, Dennisville.
Holly Beach Boro. .	Wm. E. Forcum, Holly Beach.....	Benj. F. Harker, Holly Beach.
Lower .....	Jos. P. MacKissic, Cape May City...	J. L. Hoffman, Cold Spring.
Middle .....	Joseph Camp, Pierces.....	C. Corson, Cape May Court House.
North Wildwood ....	H. H. Hoffman, Ottens.....	
Ocean City—		
First Ward .....	Henry Foulds, Ocean City.....	N. Corson, Ocean City.
Second Ward .....	E. B. English, Ocean City.....	
South Cape May ....	A. J. Rudolph, South Cape May.....	H. H. Walton, Cape May.
Upper .....	W. S. Shaw, Tuckahoe.....	H. P. Mickle, Petersburg.
W. Cape May Boro. .	George O. Cummings, Eldredge.....	J. W. Eldredge, Eldredge.
Wildwood Borough ..	W. H. Washburn, Wildwood.....	J. Du Bois, Wildwood.
Woodbine Borough ..	M. L. Bayard, Woodbine.....	M. Lipman, Woodbine.

**Assessors and Collectors in Cumberland County.**

County Collector, E. P. BACON, Bridgeton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
<b>City of Bridgeton—</b>		
First Ward .....	John Willson, Bridgeton.....	Andrew Zane, Bridgeton.
Second Ward .....	Jonathan Elmer, Bridgeton.....	
Third Ward .....	O. E. Hummill, Bridgeton.....	
Fourth Ward .....	Valdemar E. Edwards, Bridgeton....	
Fifth Ward .....	H. W. Connor, Bridgeton.....	
<b>City of Millville—</b>		
First Ward .....	Joshua E. Cossaboon, Millville.....	John C. Vanaman, Millville.
Second Ward .....	Charles Reeves, Jr., Millville.....	W. J. Stimmerman, Millville.
Third Ward .....	Chas. E. Finch, Millville.....	Thomas Norton, Millville.
Fourth Ward .....	E. C. Beebe, Millville.....	Jesse McHenry, Millville.
Vineland Borough .....	John E. Ruhl, Vineland.....	W. S. Browne, Vineland.
Commercial .....	Walter C. Riggins, Port Norris.....	L. Robbins, Jr., Port Norris.
Deerfield .....	E. R. Parvin, Deerfield.....	H. L. Woodruff, Bridgeton, R. F. D., No. 6.
Downe .....	Sheppard Campbell, Newport.....	C. E. Gaskill, Newport.
Fairfield .....	J. B. Mulford, Fairton.....	J. T. Whiticar, Fairton.
Greenwich .....	J. W. Butler, Greenwich.....	Joseph Lowe, Greenwich.
Hopewell .....	Walter L. Minch, Shiloh.....	J. S. Ayars, Roadstown.
Landis .....	Henry Taylor, Vineland.....	Edgar R. Jones, Vineland.
Lawrence .....	F. B. Sheppard, Cedarville.....	W. M. Brown, Cedarville.
Maurice River .....	Henry Reeves, Jr., Leesburg.....	W. D. Oliver, Port Elizabeth.
Stow Creek .....	B. M. Bonham, Shiloh.....	Charles H. Fox, Shiloh.

**Assessors and Collectors in Essex County.**

County Collector, C. J. MCGUINNESS, Newark.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Newark ...	A. W. Swain, Newark.....	R. L. Ross, Newark.
	Philip Lowy, Newark.....	
	John Howe, Newark.....	
	John F. Carroll, Newark.....	
City of Orange ....	F. W. Paul, Newark.....	Frank G. Coughty, Orange.
	Albert E. Robinson, Orange.....	
	Max M. Mohor, Orange.....	
City of E. Orange..	Wm. B. Youmans, Orange.....	L. McCloud, East Orange.
	Philip C. Williams, East Orange....	
	D. C. Whitman, Jr., East Orange....	
Town of W. Orange,	Wm. F. Poucher, East Orange.....	Frank A. O'Connor, West Orange.
	Augustus Brandis, West Orange.....	
	Newell M. Smith, West Orange.....	
Town of Bloomfield,	Jos. J. Field, West Orange.....	Frank Foster, Bloomfield.
	W. R. Rabb, Bloomfield.....	
	Thomas Rawson, Jr., Bloomfield....	
Town of Montclair,	Allan Andrew, Bloomfield.....	Howard A. Zigler, Montclair.
	Wm. M. Taylor, Montclair.....	
	Robert B. Harris, Montclair.....	
Town of Nutley .....	W. B. Jacobus, Montclair.....	A. H. Van Riper, Nutley.
	Henry M. Whitfield, Nutley.....	



Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Town of Irvington,	<div> { C. W. Pfeil, Irvington..... }  { G. F. Brandenburgh, Irvington..... }  { Jas. H. Mortland, Irvington..... } </div>	G. B. Adams, Irvington.
S. Orange Village ...	Frank Fenner, South Orange.....	Joseph Arnold, South Orange.
S. Orange Township..	Thos. E. Baker, Maplewood.....	Joseph H. Osborn, Hilton.
Belleville .....	H. W. Underwood, Belleville.....	A. H. Osborne, Belleville.
Caldwell .....	Theodore Vincent, Caldwell.....	Thomas Peer, Fairfield.
Livingston .....	Geo. E. DeCamp, Roseland.....	C. M. Squire, Livingston.
Millburn .....	J. M. Drake, Millburn.....	G. H. Clarke, Millburn.
Verona Township ...	J. J. Thatcher, Cedar Grove.....	C. G. Jacobus, Verona.
Verona Borough .....	Austin E. Hedden, Verona.....	Frank C. Goble, Verona.
Caldwell Borough ..	Isaac E. Baldwin, Caldwell.....	A. P. Clark, Caldwell.
N. Caldwell Boro. ...	Frank Francisco, Caldwell.....	Wm. J. Henderson, Caldwell.
W. Caldwell Boro. ...	Edw. H. Baldwin, Caldwell.....	Albert Brugler, Caldwell.
Glen Ridge Borough..	H. L. Johnstone, Glen Ridge.....	F. S. Benson, Glen Ridge.
Essex Fells Borough..	Thos. J. Smith, Essex Fells.....	J. A. Speer, Caldwell.

### Assessors and Collectors in Gloucester County.

County Collector, GEORGE E. PIERSON, Woodbury.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clayton Borough ....	Joseph Paul, Clayton.....	Wm. C. Shreve, Clayton.
Clayton Township ....	Joseph Paul, Clayton.....	Wm. C. Shreve, Clayton.
Deptford .....	C. C. Headley, Westville.....	Wm. C. Allen, Westville.
Elk .....	Samuel L. Seran, Aura.....	J. W. Hughes, Hardingville.
East Greenwich .....	J. C. Dawson, Mickleton.....	Frank D. Henry, Clarksboro.
Franklin .....	H. C. Richman, Malaga.....	M. F. Crane, Iona.
Glassboro .....	J. T. Abbott, Glassboro.....	M. M. Campbell, Glassboro.
Greenwich .....	Jacob M. Allen, Gibbstown.....	Henry Heisleinter, Gibbstown.
Harrison .....	Elh Heritage, Richwood.....	Albert Parker, Mullica Hill.
Logan .....	S. B. Platt, Bridgeport.....	J. S. Truitt, Bridgeport.
Mantua .....	Wm. S. Hurff, Sewell.....	Thomas C. Dilkes, Mantua.
Monroe .....	John W. McClure, Williamstown.....	A. F. Oliver, Williamstown.
National Park Boro..	Wm. Sandoz, National Park.....	Wm. P. Abdill, National Park.
Paulsboro Borough...	Jacob Ballinger, Paulsboro.....	Wm. H. Flowers, Jr., Paulsboro.
Pitman Grove Boro...	C. W. Sickler, Pitman.....	William Collins, Pitman Grove.
South Harrison .....	D. C. Lippincott, Harrisonville.....	S. S. Conover, Harrisonville.
Swedesboro Borough..	Wilbert Batten, Swedesboro.....	E. M. Zane, Swedesboro.
Washington .....	C. D. Nicholson, Turnerville.....	Brooks Hurf, Hurfville.
Wenonah Borough ...	Jesse W. English, Wenonah.....	G. H. Buzby, Wenonah.
West Deptford ....	<div> { James Carter, Thorofare, R. F. D., }  { No. 1..... } </div>	Chas. A. Hilyard, Westville.
Woodbury City .....	S. B. Burkett, Woodbury.....	E. Redfield, Woodbury.
Woolwich .....	H. C. Howey, Swedesboro.....	H. W. Ridgway, Swedesboro.

### Assessors and Collectors in Hudson County.

County Collector, STEPHEN M. EGAN, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Jersey City,	<div> { John H. Weastell, Jersey City..... }  { Joseph A. Sprouls, Jersey City..... }  { Henry A. Steffens, Jersey City..... } </div>	Edward Fry, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Hoboken ..	Maurice J. Stack, Hoboken..... Henry Lohmann, Jr., Hoboken..... Haddon Ivins, Hoboken..... Thomas Coughlin, Hoboken..... Charles Guaraglio, Hoboken.....	Richard Bowes, Hoboken.
City of Bayonne .....	Aries P. Brooke, Bayonne.....	John W. Emple, Bayonne.
North Bergen .....	Geo. Bruce, Jr., West Hoboken.....	R. G. Weinke, North Bergen.
Secaucus Borough .....	John Possehl, Secaucus.....	E. A. Kiesewetter, Secaucus.
West Hoboken .....	Thos. A. Macaulay, West Hoboken...	Robert G. Taylor, West Hoboken.
Town of West New York .....	James J. Bowe, West New York.....	Geo. F. Rover, Weehawken.
Town of Union .....	August Hoppe, Weehawken.....	L. C. Neuscheler, Weehawken.
Weehawken .....	John M. Hannan, Weehawken.....	John Callery, Station I, Hoboken.
Guttenburg .....	Chas. C. Gent, Guttenburg.....	Henry Lang, Guttenburg.
Kearny (Town) ..	William Maynard, Kearny..... Edward Sargent, Kearny..... Henry C. Greene, Kearny.....	William Logan, Kearny.
Harrison .....	Francis McSorley, Harrison.....	E. J. Grace, Harrison.
East Newark Boro. ..	David E. Douglass, East Newark....	R. E. Marshall, East Newark.

## Assessors and Collectors in Hunterdon County.

County Collector, WILLIAM E. TREWIN, Flemington.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alexandria .....	John C. Wilson, Everittstown.....	J. D. Hoppock, Mt. Pleasant.
Bethlehem .....	G. C. Lott, Junction.....	Mansfield Lott, Junction.
Bloomsbury Boro. ....	Frank Apgar, Bloomsbury.....	Geo. A. Hackett, Bloomsbury.
Clinton .....	Bergen B. Berkaw, Annandale.....	Jas. B. Rockafellow, Lebanon, R. F. D.
Clinton Borough .....	John Carpenter, Clinton.....	William Teats, Clinton.
Delaware .....	David L. Holcombe, Lambertville.....	Hiram D. Hoppock, Flemington, R. F. D., No. 2.
East Amwell .....	Jos. A. Snook, Hopewell, R. F. D....	W. P. Blackwell, Woodsville.
Franklin .....	Elmer Nixon, Quakertown.....	Sylvester Reed, Pittstown.
Frenchtown Boro. ....	Alfred Curtis, Frenchtown.....	Wm. P. Loper, Frenchtown.
High Bridge Boro. ....	Bloomfield Apgar, High Bridge.....	Wm. H. Neighbor, High Bridge.
Holland .....	H. B. Van Syckel, Mt. Pleasant.....	John C. Stem, Milford.
Junction Borough .....	John D. Stapler, Junction.....	Peter S. Shurts, Junction.
Kingwood .....	Samuel J. Snyder, Flemington, R. F. D., No. 2.....	James Ashcroft, Baptistown.
Lambertville—		
First Ward .....	Jas. A. Cleary, Lambertville.....	Wm. J. Schenck, Lambertville.
Second Ward .....	A. W. Muirhead, Lambertville.....	
Third Ward .....	Elmer C. Docherty, Lambertville.....	
Lebanon .....	Edson R. Waters, Glen Gardner.....	Austin J. Castner, Changewater.
Raritan .....	Wm. S. Buchanan, Flemington.....	Samuel F. Case, Flemington.
Village of Flemington .....	Wm. S. Buchanan, Flemington.....	Samuel F. Case, Flemington.
Readington .....	John W. Ople, Three Bridges.....	Morris R. Cook, White House Station.
Stockton Borough .....	Wm. P. Mason, Stockton.....	Peter A. Shepperd, Stockton.
Tewksbury .....	Hezekiah Philhower, Calfon.....	H. T. Craig, New Germantown.
Union .....	Morris Stockton, Pattenburg.....	J. H. Hawk, Junction, R. F. D.
West Amwell .....	G. H. Carr, Lambertville.....	Edw. B. Holcombe, Lambertville, R. F. D., No. 1.

**Assessors and Collectors in Mercer County.**

County Collector, E. P. MOUNT, Trenton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Ewing .....	{ W. H. Cadwallader, Trenton, R. F. D., No. 1..... }	Lewis E. Anderson, Trenton, R. F. D., No. 1.
East Windsor .....	S. L. Mount, Etra.....	W. C. Black, Hightstown.
Hamilton .....	J. T. Allinson, Yardville.....	V. N. Cubberly, Hamilton Square.
Hightstown Boro. ....	A. V. Pierson, Hightstown.....	H. G. Mason, Hightstown.
Hopewell .....	Chas. L. Hart, Harboursen.....	T. R. Voorhees, Harboursen.
Hopewell Borough .....	H. Davison, Hopewell.....	J. B. Fisher, Hopewell.
Lawrence .....	F. Pierson, Lawrenceville.....	Chas. Smith, Lawrenceville.
Pennington Boro. ....	J. Q. McPherson, Pennington.....	G. W. Clendenning, Pennington.
Princeton .....	{ James L. Hullt, Princeton, R. F. D., No. 3..... }	J. C. Stryker, Princeton.
Princeton Borough .....	Wm. C. Zapf, Princeton.....	G. R. Murray, Princeton.
City of Trenton ...	Walter D. Pownall, Trenton.....	Andrew J. Berrien, Trenton.
	E. Clifford Willson, Trenton.....	
	Chas. D. Geller, Trenton.....	
	John P. Dullard, Trenton.....	
Washington .....	E. M. Reading, Trenton.....	
West Windsor .....	C. N. Hutchinson, Robbinsville.....	J. B. Yard, Robbinsville.
	Clark W. Hutchinson, Dutch Neck...	D. D. Bergen, Princeton Junction.

**Assessors and Collectors in Middlesex County.**

County Collector, H. RAYMOND GROVES, New Brunswick.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of New Brunswick .....	Morris C. Ross, New Brunswick.....	W. Frank Parker, New Brunswick.
	Wm. H. Van Sickle, Jr., New Brunswick .....	
	Lewis Board, New Brunswick.....	
South Brunswick .....	Wm. Perkins, Princeton.....	James McDowell, Deans.
East Brunswick ...	Henry Warnsdorfer, New Brunswick, R. F. D., No. 3.....	John D. Dill, Spotswood.
	Isaac V. Williamson, New Brunswick, R. F. D., No. 5.....	
North Brunswick ..	J. A. Bodine, Franklin Park.	
Cranbury .....	A. M. Davison, Cranbury, R. F. D., No. 4.....	Wm. F. Perrine, Cranbury.
	Robert R. Van Denbergh, Prospect Plains .....	
Monroe .....	Elmer H. Dey, Prospect Plains.	
Madison .....	D. H. Brown, Old Bridge.....	E. H. Barker, Matawan, R. F. D., No. 1.
Sayreville .....	Thomas Creamer, Sayreville.....	P. F. McCutcheon, Sayreville.
South Amboy Boro. ....	Edward Gallagher, South Amboy.....	Jos. Wilson, Jr., South Amboy.
City of Perth Amboy .....	I. Thorn. Golding, Perth Amboy.....	A. H. Crowell, Perth Amboy.
	John H. Poulson, Perth Amboy.....	
	Frank Neer, Perth Amboy.....	
Woodbridge .....	Peter K. Edgar, Woodbridge.....	Leonard M. Campbell, Woodbridge.
Piscataway .....	Geo. W. Coriell, New Market.....	Wm. B. LaRue, Bound Brook.
Raritan .....	Wm. T. Woerner, New Brunswick, R. F. D., No. 1.....	E. B. Tappen, New Brunswick, R. F. D., No. 1.
	Isaac J. Stites, Dunellen.	
Dunellen Borough ..	John H. L. Peters, Dunellen.....	John Erhart, Jamesburg.
Jamesburg Borough ..	Wm. E. Paxton, Jamesburg.....	Arthur H. Clemens, Helmetta.
Helmetta Borough ...	C. M. Thorne, Helmetta.....	

# BOARD OF EQUALIZATION OF TAXES.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Milltown Borough ...	Conrad Richter, Milltown.....	John Kuhlthau, Milltown.
South River Boro. ...	James C. Bowne, South River.....	George Allgair, South River.
Metuchen Borough ...	Wm. Vansiclen, Metuchen.....	Wm. McAdams, Metuchen.
Highland Park .....	Louis Leithelser, Highland Park.....	A. J. Gebhardt, New Brunswick.
Roosevelt .....	William D. Casey, Roosevelt.....	Chas. A. Brady, Carteret.

## Assessors and Collectors in Monmouth County.

County Collector, R. W. HERBERT, Freehold.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Atlantic .....	Frank E. Heyn, Colt's Neck.....	Chas. Sherman, Colt's Neck.
Eatontown .....	Douglas Riddle, Oceanport.....	J. W. Johnson, Eatontown.
Freehold .....	Clark Conine, Freehold.....	A. J. Buck, Freehold.
Holmdel .....	V. D. Kenney, Holmdel.....	William Morrell, Hazlet.
Howell .....	James H. Butcher, Ardena.....	Joseph L. Donahoy, Turkey.
Manalapan .....	S. C. Bowne, Tennent.....	W. G. Conover, Englishtown.
Marlboro .....	W. C. McElwaine, Englishtown.....	J. D. Honce, Wickatunk.
Matawan .....	Richard Henser, Cliffwood.....	J. D. Conover, Matawan.
Middletown .....	Omar Sickles, Navesink.....	G. C. Morris, New Monmouth.
Neptune .....	Wm. R. O'Brien, Asbury Park.....	C. E. F. Hetrick, Asbury Park.
Ocean .....	Harry G. Van Note, Oakhurst.....	Harry F. Davis, Oakhurst.
Raritan .....	W. C. Smith, Keyport.....	Wm. E. Bedle, Keyport.
Shrewsbury .....	Albert L. Ivins, Red Bank.....	B. J. Parker, Red Bank.
Upper Freehold .....	William Quicksill, Hornerstown.....	C. C. Wycoff, Allentown.
Millstone .....	Geo. J. Ely, Cranbury.....	R. G. Strahan, Clarksburg.
Wall .....	Geo. E. Rogers, Belmar.....	R. C. Thompson, Allenwood.
Asbury Park City ...	Arthur Hope, Asbury Park.....	A. Lipplincott, Asbury Park.

### (Boroughs.)

Atlantic Highlands ..	E. H. Cook, Atlantic Highlands.....	N. H. Roberts, Atlantic Highlands.
Allentown .....	Albert Nelson, Allentown.....	Edward Dillatush, Allentown.
Allenhurst .....	Geo. C. Allen, Allenhurst.....	E. H. Ward, Jr., Allenhurst.
Belmar .....	Geo. C. Titus, Belmar.....	Abram Borton, Belmar.
Deal .....	W. A. Palmateer, Asbury Park.....	S. W. Hendrickson, Deal.
Englishtown .....	J. L. Trautman, Jr., Englishtown...	J. L. Hulse, Englishtown.
Bradley Beach .....	Geo. H. Bennett, Bradley Beach.....	P. W. Manion, Bradley Beach.
Manasquan .....	John M. Allen, Manasquan.....	Wm. H. Bailey, Manasquan.
Monmouth Beach ...	Geo. Robbins, Monmouth Beach.....	John M. Wood, Jr., Monmouth Beach.
Neptune City .....	J. R. Clayton, Avon.....	I. N. Leigh, Avon.
Seabright .....	James A. Ryan, Seabright.....	D. W. Bedford, Seabright.
Spring Lake .....	E. V. Patterson, Spring Lake.....	Wm. W. Trout, Spring Lake.
Avon-by-the-Sea .....	F. R. Casner, Avon.....	Leroy Sofield, Avon.
Highlands .....	Abram J. Parker, Highlands.....	Wm. A. Hern, Highlands.
Matawan .....	Bert Cartan, Matawan.....	Wm. A. Fountain, Matawan.
Farmingdale .....	R. B. Tilton, Farmingdale.....	John R. Allaire, Farmingdale.
Long Branch City ...	Stephen A. Nelson, Long Branch.....	Wm. R. Joline, Long Branch.
*Rumson .....		

## Assessors and Collectors in Morris County.

County Collector, JOSEPH F. McLEAN, Butler.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Townships.)		
Boonton .....	Edmund H. Stickle, Boonton, R. F. D., No. 2.....	Albert O. Miller, Boonton, R. F. D., No. 2.
Chatham .....	J. Herbert Bebout, New Providence..	Dayton Baldwin, Chatham.
Chester .....	Abraham Tiger, Chester.....	William E. Young, Chester.

\*New borough.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Hanover .....	Edwin C. Quimby, Whippany.....	E. Halsey Ball, Whippany.
Jefferson .....	Chas. Chamberlain, Woodport.....	Wm. Willis, Lake Hopatcong.
Mendham .....	Fred. H. Garrabrant, Mendham.....	Eugene B. Hill, Mendham.
Montville .....	Augustus W. Berger, Montville.....	Frank L. Jacobus, Towaco.
Morris .....	Thos. T. Sands, Morristown.....	Wm. H. Thompson, Morristown.
Mt. Olive .....	Samuel W. Salmon, Mt. Olive.....	Thomas E. Sharp, Flanders.
Passaic .....	James A. Havey, Stirling.....	Wm. H. Smith, New Vernon.
Pequannoc .....	Alfred Gilland, Pompton Plains.....	Thos. W. Benjamin, Lincoln Park.
Randolph .....	Irving G. Bryant, Dover.....	Peter S. Corey, Jr., Ironia.
Rockaway .....	Thomas Grant, Hibernia.....	Charles M. Myers, Denville.
Roxbury .....	Edw. W. Kilpatrick, Kenvil.....	Wm. H. Yodngs, Succasunna.
Washington .....	Geo. H. Silker, Pleasant Grove.....	Lyman Kice, German Valley.

## (Boroughs.)

Butler .....	Chas. A. Decker, Butler.....	Jesse Ward, Butler.
Chatham .....	Edward P. Miller, Chatham.....	Lawrence Day, Chatham.
Florham Park .....	Henry W. Young, Florham Park.....	Fred. A. Cory, Florham Park.
Madison .....	Charles E. Cook, Madison.....	Geo. E. Bardon, Madison.
Mendham .....	John D. Lindsley, Mendham.....	John W. Garrabrant, Mendham.
Mt. Arlington .....	Frank L. Schafer, Mt. Arlington.....	F. H. Tappen, Mt. Arlington.
Netcong .....	Albert A. King, Netcong.....	Melville Van Horn, Netcong.
Rockaway .....	William Parliman, Rockaway.....	Elias B. Mott, Rockaway.
Wharton .....	John A. Birmingham, Wharton.....	Wm. J. Chegwiddden, Wharton.

## (Towns.)

Boonton .....	Elias G. Myers, Boonton.....	Geo. M. Mutchler, Boonton.
Dover .....	Thomas O. Bassett, Dover.....	Francis H. Tippet, Dover.
Morristown .....	Jeremiah C. White, Morristown.....	David F. Barkman, Morristown.

## Assessors and Collectors in Ocean County.

County Collector, C. C. PEARCE, Burrsville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Barneget City .....	Jas. V. Jones, Barneget City.....	Alfred W. Brown, Barneget City.
Bayhead Borough .....	Jullus Foster, Bayhead.....	J. Foster, Bayhead.
Beach Haven Boro. ....	F. H. Potts, Beach Haven.....	A. W. Severs, Beach Haven.
Berkeley .....	Devine Butler, Bayville.....	E. S. Worth, Bayville.
Brick .....	J. H. Harvey, Point Pleasant.....	A. S. Osborn, Herbertsville.
Dover .....	Thomas B. Irons, Toms River.....	C. Falkenburg, Toms River.
Eagleswood .....	E. F. Cranmer, West Creek.....	O. C. Creammer, West Creek.
Harvey Cedars Boro. {	O. G. Hintz, No. 33 Cooper street, Camden .....	D. M. White, Harvey Cedars.
Island Heights Boro. ....	H. W. Applegate, Island Heights....	Samuel Leming, Island Heights.
Jackson .....	W. S. Hendrickson, Jackson's Mill...	Charles Allen, Cassville.
Lacey .....	B. F. Matthews, Forked River.....	C. Updike, Forked River.
Lakewood .....	R. B. Robbins, Lakewood.....	F. T. Johnson, Forker River.
Lavallette Borough.....	A. G. Fischer, Lavallette.....	George D. Wilt, Lavallette.
Little Egg Harbor .....	Norwood Parker, Parkertown.....	Kirk Parker, Parkertown.
Long Beach .....	A. H. T. Rider, Beach Haven.....	E. Parker, Beach Haven.
Manchester .....	Amos Bozarth, Lakehurst.....	W. N. Shinn, Lakehurst.
Ocean .....	Oscar D. Brown, Waretown.....	J. B. Jones, Waretown.
Plumstead .....	George Hartshorn, New Egypt.....	W. C. Van Horn, New Egypt.
Pt. Pleasant Beach Borough .....	Abraham Lower, Pt. Pleasant.....	Harold Chafey, Pt. Pleasant.
Seaside Park Boro. ....	Gustavus A. Voight, Seaside Park....	H. E. Clayton, Seaside Park.
Stafford .....	John B. Courtney, Manahawkin.....	Edward Inman, Manahawkin.
Surf City .....	Michael L. Geiselman, Surf City.....	Wm. H. Donahue, 407 Noble street, Philadelphia, Pa.
Tuckerton .....	Otis Jones, Tuckerton.....	C. M. Berry, Tuckerton.
Union .....	E. R. Willis, Barneget.....	Amos Birdsall, Barneget.

**Assessors and Collectors in Passaic County.**

County Collector, JOHN L. CONKLIN, Paterson.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Paterson ..	{ Thomas E. Smith, Paterson..... } { Thomas H. Risk, Paterson..... } { Franklin Boyle, Paterson..... } { John Colfer, Paterson..... } { James Johnson, Paterson..... }	Thomas Flynn, Paterson.
City of Passaic—		
First Ward .....	Aaron Witte, Passaic.....	A. T. Zabriskie, Passaic.
Second Ward .....	Giles S. Orcutt, Passaic.....	
Third Ward .....	James T. Boyle, Passaic.....	
Fourth Ward .....	Wm. A. Reed, Passaic.....	
	Thos. M. McMahon, Passaic.....	
Acquackanonk .....	Richard Berry, Clifton.....	Herman B. Kesse, Richfield.
Little Falls .....	W. W. Wilson, Little Falls.....	W. H. Sherman, Little Falls.
Wayne .....	Thos. D. Ryerson, Wayne.....	Geo. Roat, Paterson, R. F. D., No. 1.
Manchester .....	Emil Kuhn, Haledon.....	Lorenzo J. Banta, Haledon.
West Milford .....	Edw. T. LaRoe, Newfoundland.....	John Eckhart, Newfoundland.
Pompton .....	David Beam, Midvale.....	S. P. Rhinesmith, Midvale.
Pompton Lakes Bor.	Lemuel Van Ness, Pompton.....	T. F. Durling, Pompton Lakes.
Hawthorne Boro. ....	J. D. Van Blarcom, Hawthorne.....	W. H. Post, Hawthorne.
Totowa Boro. ....	{ Cornelius Wentink, Totowa, R. F. D., } { No. 1..... }	John W. Sutton, Paterson, R. F. D., No. 1.
North Haledon Boro.	Emil Brautigan, Haledon.....	Samuel Buser, Haledon.
Prospect Park Boro.	Conrad Veenstra, Haledon.....	Frank Breen, Paterson.

**Assessors and Collectors in Salem County.**

County Collector, JAMES BUTCHER, Salem.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Salem—		
East Ward .....	Walter S. Baker, Salem.....	William H. Clark, Salem.
West Ward .....	Thomas D. Morrison, Salem.....	
Elsinboro .....	Chas. P. Farnkopf, Salem.....	Jas. S. Stackhouse, Salem.
Mannington .....	Jonathan B. Grier, Salem.....	Charles R. Hires, Salem.
Lower Alloway Creek .....	Edward Hancock, Hancock's Bridge..	Edmund Shimp, Hancock's Bridge.
Quinton .....	Charles S. Bassett, Quinton.....	Joseph Thompson, Jr., Quinton.
Alloway .....	Wm. E. Simpkins, Elmer, R. F. D. ...	Shirley S. Dunham, Alloway.
Lower Penns Neck ...	Ellsworth L. Irelan, Pennsville.....	Furman L. Carpenter, Pennsville.
Upper Penns Neck ...	J. Ford Thompson, Pennsgrove.....	John M. Bevis, Pennsgrove.
Pennsgrove Borough..	David P. Featherer, Pennsgrove.....	Sheppard L. Boon, Pennsgrove.
Oldmans .....	E. E. Somers, Pedricktown.....	William F. Hunt, Pedricktown.
Pilesgrove .....	Geo. H. Kirby, Woodstown.....	Edward Humphreys, Sharpstown.
Woodstown Borough..	Joshua Moore, Woodstown.....	Asa K. Pedrick, Woodstown.
Upper Pittsgrove ...	R. A. Robinson, Monroeville.....	S. M. Heritage, Elmer.
Pittsgrove .....	George Schalick, Centreton.....	James W. Golder, Centreton.
Elmer Borough .....	Chas. P. Creamer, Elmer.....	W. W. Johnson, Elmer.

**Assessors and Collectors in Somerset County.**

County Collector, E. B. ALLEN, Somerville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bedminster .....	W. D. Vanderbeek, Gladstone.....	F. McMurty, Peapack.
Bernards .....	S. S. Baldwin, Liberty Corner.....	Robert Kay, Bernardsville.
Branchburg .....	{ Angus McCullough, North Branch Station .....	{ Geo. S. Corle, Neshanic Station.
Bridgewater .....	Bogart T. Conkling, Somerville.....	F. Vanderveer, Somerville.
Bound Brook Boro. .	Chas. McNabb, Bound Brook.....	A. S. Coriell, Bound Brook.
Franklin .....	Adam Hummer, East Millstone.....	J. H. Fisher, South Bound Brook.
Hillsborough .....	{ J. H. Saums, Somerville, R. F. D., No. 1.....	{ C. Hamilton, Frankfort.
Montgomery .....	C. B. Allshouse, Belle Mead.....	A. S. Hageman, Skillman Station.
Millstone Borough ..	Wm. H. Polhemus, Millstone.....	E. M. Davis, Millstone.
North Plainfield ....	A. S. Voorhees, North Plainfield....	E. S. Acker, Plainfield.
N. Plainfield Boro. .	Justus H. Cooley, North Plainfield..	C. F. Brown, North Plainfield.
Rocky Hill Borough..	Theo. F. Stryker, Rocky Hill.....	L. I. Williamson, Rocky Hill.
South Bound Brook Borough .....	{ Wm. F. Morecraft, S. Bound Brook..	{ Jacob Byer, Bound Brook.
Warren .....	{ Edmund G. Sage, Plainfield, R. F. D., No. 3.....	{ Jacob D. Bornman, Warrenville.

**Assessors and Collectors in Sussex County.**

County Collector, WILLIAM E. ROSS, Sparta.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Andover .....	{ William Iliff, Lafayette, R. F. D., No. 1.....	{ Ira D. Case, Newton.
Andover Borough ...	W. E. Wilson, Andover.....	Ira L. Longcor, Andover.
Branchville Borough..	Clarence E. Bowman, Branchville...	Wm. E. Cook, Branchville.
Byram .....	Charles McMickle, Andover.....	Watson McPeck, Stanhope.
Frankford .....	Daniel Dalrymple, Papakating.....	E. Willis Clark, Beemerville.
Fredon .....	{ Joseph E. Huff, Newton, R. F. D., No. 2.....	{ Alfred C. Snook, Newton, R. F. D., No. 1.
Green .....	Irving L. Labar, Tranquillity.....	Leslie A. Dennis, Tranquillity.
Hampton .....	John W. Thompson, Blair.....	John H. Williams, Baleville.
Hardyston .....	Smith Simpson, Hamburg.....	{ Samuel T. Munson, Franklin Fur- nace.
Hopatcong Borough..	Chas. L. Best, Landing.....	G. Reinberg, Landing.
Lafayette .....	Dr. J. C. Strader, Lafayette.....	C. E. Mackerley, Lafayette.
Montague .....	{ Geo. McCarty, Port Jervis, N. Y., R. F. D., No. 1.....	{ Fred. Reinhardt, Port Jervis, N. Y., R. F. D., No. 1.
Newton .....	P. R. Van Horn, Newton.....	Miles Atwood, Newton.
Sandyston .....	Warren H. Van Sickle, Bevans.....	Frank Shay, Laytons.
Sparta .....	John W. Maseker, Sparta.....	D. V. Kinney, Houses.
Stanhope Borough ...	Job J. Shaw, Stanhope.....	John D. Coursen, Stanhope.
Stillwater .....	Obadiah Van Horn, Stillwater.....	Schooley J. Huff, Middleville.
Sussex Borough ....	W. H. Seeley, Sussex.....	Peter V. Hammond, Sussex.
Vernon .....	John I. B. Gunderson, Glenwood....	Richard D. Wallace, Vernon.
Walpack .....	J. W. Bunnell, Bevans.....	Hiram Hankins, Bevans.
Wantage .....	Simeon M. Parcell, Sussex.....	John G. Garrison, Sussex.

**Assessors and Collectors in Union County.**

County Collector, N. R. LEAVITT, Elizabeth.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clark .....	W. J. Thompson, Rahway, R. F. D., No. 1.....	John Nees, Rahway.
Cranford .....	F. R. Swackhamer, Cranford.....	T. A. Crane, Cranford.
	Thomas Flynn, Elizabeth.....	
	Wm. J. Dunn, Elizabeth.....	
	Michael Kiely, Elizabeth.....	
	Hugh F. Boyle, Elizabeth.....	
	Chas. B. Hauck, Elizabeth.....	
	Chas. J. Mahon, Elizabeth.....	
City of Elizabeth ..	Henry Young, Elizabeth.....	John McGrath, Elizabeth.
	John Van Bergen, Elizabeth.....	
	Leonard Sauer, Elizabeth.....	
	David Neefus, Jr., Elizabeth.....	
	Fred. W. Coyne, Elizabeth.....	
	Theo. C. English, Elizabeth.....	
Fanwood .....	Geo. H. Johnston, Scotch Plains....	John Z. Hatfield, Fanwood.
Fanwood Borough ...	H. G. Young, Fanwood.....	Charles Sheelen, Fanwood.
Garwood Borough ...	Richard Watt, Garwood.....	Alfred Deremer, Garwood.
Kenilworth Borough..	John W. Codd, Kenilworth.....	Sanderson S. Ruth, Kenilworth.
Linden .....	Frank B. Stimson, Linden.....	William Cook, Linden.
Linden Borough ....	Wm. H. Donaldson, Linden.....	George H. Sweet, Linden.
Mountainside .....	Louis S. Robbins, Mountainside....	Geo. A. Laing, Mountainside.
New Providence .....	P. G. Johnson, New Providence....	A. M. Layatt, New Providence.
New Providence Bor..	Wm. Woodruff, New Providence....	A. D. Doty, New Providence.
	H. C. Van Emburgh, Plainfield.....	
City of Plainfield..	Charles H. Hand, Plainfield.....	W. R. Townsend, Plainfield.
	J. A. Hubbard, Plainfield.....	
	Harry C. Runyon, Plainfield.....	
	Nathan V. Compton, Rahway.....	
	W. H. Clarkson, Rahway.....	
City of Rahway....	Chas. A. Grove, Sr., Rahway.....	John Bernhard, Rahway.
	I. S. Hunt, Rahway.....	
	A. Moore, Rahway.....	
Roselle Borough .....	W. A. Mulford, Roselle.....	C. B. Trimmer, Roselle.
Roselle Park .....	T. T. Collins, Roselle Park.....	J. R. Woodruff, Roselle Park.
Springfield .....	L. T. Terry, Springfield.....	J. Edgar Meeker, Springfield.
City of Summit—		
First Ward .....	William Grow, Summit.....	Stephen Mullin, Summit.
Second Ward .....	William Schultz, Summit.....	
Union .....	D. Hobart Sayre, Union.....	D. M. Potter, Elizabeth.
Westfield .....	John M. C. Marsh, Westfield.....	A. H. Clark, Westfield.

**Assessors and Collectors in Warren County.**

County Collector, H. O. CARHART, Blairstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Allamuchy .....	G. A. Jilson, Allamuchy.....	Wm. H. Wilson, Allamuchy.
Belvidere .....	A. B. Searles, Belvidere.....	Wm. Simerson, Belvidere.
Blairstown .....	Joseph Dugan, Walnut Valley.....	A. J. Yetter, Blairstown.
Franklin .....	P. B. Butterwick, Asbury.....	Frank Osmun, Asbury.
Frelinghuysen .....	W. H. Ackerson, Blairstown.....	L. E. Savercool, Newton, R. F. D.



Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Greenwich .....	Wm. Sherrer, Bloomsbury.....	Henry H. Stone, Stewartsville.
Hackettstown .....	N. Klotz, Hackettstown.....	J. H. Vescelius, Hackettstown.
Hardwick .....	Marcus C. Hill, Blairstown.....	M. V. Savercool, Blairstown.
Harmony .....	{ F. Schuler, Phillipsburg, R. F. D., No. 2..... }	Abram Raub, Jr., Harmony.
Hope .....	Lewis C. Fleming, Townsbury.....	L. C. Beatty, Hope.
Independence .....	Wm. K. Teel, Vienna.....	J. N. Linaberry, Vienna.
Knowlton .....	Milton DeWitt, Columbia.....	J. J. Van Scoten, Polkville.
Lopatcong .....	E. Frank Cline, Phillipsburg.....	Chas. T. Pierson, Phillipsburg.
Mansfield .....	Jacob P. Frome, Oxford, R. F. D....	Jacob Hill, Port Murray.
Oxford .....	Michael Mountain, Oxford.....	Aaron Davis, Oxford.
Pahaquarry .....	H. Zimmerman, Millbrook.....	G. R. Spangenberg, Millbrook.
Phillipsburg—		
First Ward .....	John H. Houser, Phillipsburg.....	P. F. Haggerty, Phillipsburg.
Second Ward .....	John E. Smith, Phillipsburg.....	
Third Ward .....	W. B. Brotzman, Phillipsburg.....	
Fourth Ward .....	O. J. Wambold, Phillipsburg.....	
Fifth Ward .....	James D. Smith, Phillipsburg.....	
Sixth Ward .....	C. A. McGowan, Phillipsburg.....	
Pohatcong .....	H. E. Boyer, Springtown.....	C. N. Brokaw, Alpha.
Washington Boro. ....	Wm. L. Hoff, Washington.....	William Burd, Washington.
Washington Twp. ....	Samuel Rinehart, Washington.....	E. J. Vosler, Washington.

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# ABSTRACTS

OF

# Ratables, Real and Personal

Deductions for Debt, Exemptions,  
Polls, Tax Rates and State School, County and Local Taxes.

FOR THE YEAR

1907.

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## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1907.

TAXING DISTRICT.		1		2	3	4	5	6	7	8	9
		NUMBER OF ACRES OR LOTS.		Valuation of land without improvements.	Value of improvements.	Total valuation of real estate.	Value of personal estate.	Deductions for debt. (Other than mortgage in- debtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
		Acres.	Lots.								
1	{ Abscon, First Ward.....	1,255	62	\$98,075	.....	\$98,075	\$17,640	.....	\$115,715	\$115,715	89
2	{ Second Ward.....	.....	.....	135,370	.....	135,370	19,934	.....	175,304	175,304	100
3	{ Atlantic City.....	2,177	3,665	34,337,740	\$13,490,560	47,828,300	3,640,670	.....	51,468,970	51,468,970	7,242
4	{ Brigantine City, First Ward.....	1,885	1,885	84,771	7,685	92,456	3,355	.....	95,811	95,811	12
5	{ Second Ward.....	3,418	.....	179,529	.....	179,529	5,912	.....	185,441	185,441	19
6	{ Buena Vista Township.....	27,285	.....	432,350	.....	432,350	36,570	.....	468,920	468,920	583
7	{ Egg Harbor City.....	4,296	.....	707,880	.....	707,880	103,135	.....	811,065	811,065	442
8	{ Egg Harbor Township.....	30,215	.....	264,310	.....	264,310	86,347	.....	484,329	484,329	444
9	{ Folsom Borough.....	5,234	14	38,065	133,672	171,737	3,430	.....	55,575	55,575	50
10	{ Galloway Township.....	37,323	.....	413,875	14,050	427,925	71,520	.....	717,670	717,670	525
11	{ Hamilton Township.....	70,140	466	320,409	100,729	421,138	216,800	.....	637,938	637,938	466
12	{ Hammon Township.....	26,420	.....	1,255,775	205,375	1,471,150	173,675	.....	1,644,825	1,644,825	872
13	{ Linwood Borough.....	1,628	113	115,700	109,566	225,266	35,266	.....	260,532	260,532	145
14	{ Longport Borough.....	70	1,100	463,600	135,800	599,400	32,600	.....	632,000	632,000	35
15	{ Mullica Township.....	30,940	65	122,055	87,352	209,407	37,125	.....	246,532	246,532	226
16	{ Northfield City, First Ward.....	578	774	151,760	44,358	196,118	35,324	.....	231,442	231,442	77
17	{ Second Ward.....	1,197	814	78,675	27,650	106,325	15,425	.....	121,750	121,750	83
18	{ Pleasantville Borough.....	2,560	.....	443,325	351,575	794,900	72,750	.....	867,650	867,650	779
19	{ Port Republic City, First Ward.....	904	46,975	46,975	.....	46,975	5,750	.....	52,725	52,725	57
20	{ Second Ward.....	2,547	.....	42,950	.....	42,950	6,700	.....	49,650	49,650	65
21	{ Somers Point, First Ward.....	132	1,470	260,565	48,020	308,585	18,548	.....	327,073	327,073	77
22	{ Second Ward.....	1,200	1,125	106,735	37,000	143,735	5,875	.....	149,610	149,610	59
23	{ South Atlantic City.....	290	3,600	773,725	28,700	802,425	14,075	.....	816,500	816,500	38
24	{ Ventnor City.....	525	1,892	1,877,555	96,375	1,973,930	30,778	.....	2,004,708	2,004,708	50
25	{ Weymouth Township.....	36,106	.....	141,854	44,960	186,814	20,275	.....	207,089	207,089	227
Totals.....		282,982	20,463	\$42,923,333	\$15,185,702	\$58,109,035	\$4,709,520	.....	\$62,818,524	\$62,818,524	12,762

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1907—(Continued).

TAXING DISTRICT.	10						11			12			13		14		15	
	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.											
	a	b	c	d	e	f	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per \$100 valuation.			
1 { Absecon, First Ward.....	\$3,000			\$3,000	\$1,000	\$12,000					\$12,000	\$229.24	\$298.23	\$3,204.00	\$1.58		\$19.49	
2 { Atlantic City.....	285,900		\$502,200	758,460		1,408,560				5,180	1,408,560	347.28	451.80		1.72	*	29.55	
3 { Brigantine City, First Ward.....	520		4,660			5,180				3,000	5,180	101,943.07	132,622.79	1,123,792.14				
4 { Buena Vista Township.....	6,100		3,000			3,000				19,550	3,000	367.37	477.92	3,888.00	1.68	16.14	31.24	
5 { Egg Harbor City.....	6,000		2,300	13,450		19,550				21,500	19,550	928.95	1,208.53	3,943.00	1.40	38.24	78.99	
6 { Egg Harbor Township.....	9,850			13,200		21,500				15,850	21,500	1,666.77	2,090.82	8,923.75	1.62	81.59	120.90	
7 { Folsom Borough.....	425			3,500	2,500	15,850				2,725	15,850	959.48	1,248.25	5,800.00	1.68	9.36	36.36	
8 { Galloway Township.....	3,600		400	5,400	200	9,600				200	9,600	1,110.09	143.23	556.68	1.39	81.59	120.90	
9 { Hamilton Township.....	8,900		49,000	13,100	5,200	76,200				5,200	76,200	1,421.75	1,849.62	2,600.00	1.00	120.90	107.47	
10 { Hammond Town.....	46,300		43,500	41,100	3,500	134,400				3,500	134,400	3,238.51	4,239.12	22,875.00	1.88	*	47.47	
11 { Linwood Borough.....	1,300			2,960	100	4,350					4,350	516.11	671.46	2,576.00	1.54	43.89	89.89	
12 { Longport Borough.....	4,000		10,000	5,000		15,000				15,000	15,000	1,252.03	1,628.82	8,894.39	1.80	106.47	146.47	
13 { Mullica Township.....	2,500		2,500	4,000	600	11,100				40,500	40,500	458.49	596.48	2,775.00	1.65	41.53	93.93	
14 { Northfield City, First Ward.....	2,000		40,500			40,500				2,000	40,500	241.20	313.78		1.20	38.99	51.51	
15 { Pleasantville Borough.....	89,500		30,000	27,650	10,100	107,250				2,000	107,250	1,718.86	2,236.15	19,408.00	2.72	20.51	146.17	
16 { Port Republic City, First Ward.....	950			8,150	200	9,300				9,300	9,300	104.45	135.89		1.50	8.88	38.99	
17 { Somers Point, First Ward.....				500		500				500	500	98.36	127.96	1,050.00	1.50	8.88	38.99	
18 { South Atlantic City.....	2,500		5,000	5,000		12,500				12,500	12,500	296.38	383.58	3,560.00	1.82	55.10	97.10	
19 { Ventnor City.....			30,500	2,000		32,500				32,500	32,500	1,617.54	2,104.33	10,583.43	1.78	137.55	220.55	
20 { Weymouth Township.....	4,450		19,250	21,750	2,500	46,250				21,750	46,250	3,971.45	5,166.64	18,074.32	1.50	337.72	589.72	
Totals.....	\$375,235		\$742,810	\$922,135	\$24,435	\$2,064,675				1,085	11,360	\$124,447.57	\$161,900.00	\$1,264,696.12		\$1,500.00	\$1,500.00	

\* Atlantic City, Hammonton and Egg Harbor City not included in County Poor Rate. These municipalities provide for their poor.

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1907.

TAXING DISTRICT.		NUMBER OF ACRES AND LOTS.		Value of land.	Value of buildings.	Total value of real estate.	Value of personal property.	Total valuation taxable.	Number of polls assessed.
Acres.	Lots.								
1	11,205	160	\$488,545	\$510,800	\$999,225	\$50,425	\$1,049,650	465	
2	1,069	1,903	95,290	136,650	231,900	9,850	241,750	87	
3	1,069	2,060	293,725	238,425	562,150	42,600	604,750	255	
4	18,129	400	569,805	826,975	1,396,780	204,450	1,601,230	655	
5	1,768	1,580	134,075	101,050	235,125	14,650	249,775	225	
6	6,988	1,377	557,040	588,290	1,095,320	75,425	1,170,745	350	
7	1,009	9,640	3,596,875	4,998,650	8,597,525	840,175	9,437,700	3,800	
8	770	1,031	131,597	149,623	281,220	32,183	313,403	218	
9	472	4,259	712,363	757,720	1,470,103	335,175	1,805,278	589	
10	1,411	1,637	245,725	168,600	414,325	73,865	488,190	196	
11	2,859	1,964	1,258,275	1,938,275	3,196,560	324,975	3,521,535	1,102	
12	2,504	109	143,985	159,445	303,380	18,170	321,550	112	
13	6,115	.....	849,580	497,900	1,347,380	84,000	1,431,380	610	
14	2,910	3,611	580,375	378,271	958,646	238,379	1,197,025	225	
15	9,584	7,425	645,200	1,262,462	1,907,662	42,072	1,949,734	298	
16	1,804	.....	92,525	28,100	120,625	3,650	124,275	44	
17	636	434	1,346,200	1,430,150	2,776,350	512,100	3,288,450	380	
18	923	588	1,310,900	1,143,500	2,454,400	279,800	2,734,200	360	
19	337	1,477	538,050	707,600	1,245,650	198,450	1,504,100	540	
20	385	874	304,750	355,700	660,450	104,450	764,900	378	
21	1,648	166	141,075	250,925	392,090	52,082	444,082	201	
22	3,466	200	398,000	184,150	582,150	17,255	599,405	98	
23	1,431	3,129	331,830	289,620	621,450	22,250	643,700	284	
24	254	1,004	253,430	379,088	632,468	157,755	790,223	144	
25	1,731	3,515	321,960	518,275	840,235	145,201	985,436	640	
26	261	3,909	1,091,825	256,400	1,348,225	36,850	1,385,075	260	
27	1,705	893	225,425	389,475	614,900	55,735	670,635	305	
28	1,249	1,508	228,640	164,725	393,365	27,750	421,115	119	
29	995	995	295,590	789,048	1,084,638	293,367	1,378,005	178	
30	1,020	3,385	176,750	281,050	457,800	23,200	479,470	73	
31	647	5,779	469,356	293,975	763,331	23,200	786,531	237	
32	1,605	3,896	492,378	859,076	1,351,454	132,535	1,483,989	730	
33	294	800	1,571,856	1,171,350	2,743,206	823,436	3,566,642	560	
34	1,075	197	471,500	90,900	562,400	23,000	585,400	45	

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1907—(Continued).

TAXING DISTRICT.		PROPERTY EXEMPT FROM TAXATION.							APPORTIONMENT OF TAXES.					Total tax rate per \$100 valuation.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total exempt property.	County tax.	Sta. & school tax.	County poor tax.	Tri-township poor tax.	Local tax budget.		
1	Franklin Township.....	\$24,000			\$13,000	\$15,200	\$32,200	\$3,181 70	\$1,701 58	\$132 73		\$12,600	\$1 68	
2	Harrington Township.....	1,000			500		2,500	732 79	331 90	30 57		5,025	2 50	
3	Hillsdale Township.....	10,500		1,000	5,000		17,400	1,833 12	980 36	76 47		8,700	1 92	
4	Hoboken Township.....	18,000			18,900	1,880	38,780	4,833 65	2,595 75	202 48		18,330	1 63	
5	Lodi Township.....	16,000					6,000	757 12	404 91	31 59		3,640	1 94	
6	Midland Township.....	10,500		20,000	132,500		163,000	3,548 77	1,897 89	148 04		8,660	1 22	
7	New Barbadoes Township.....	160,000		140,000	130,000	40,000	470,000	28,607 59	15,299 42	1,193 40		135,630	1 92	
8	Orvil Township.....	9,000			9,000	200	18,200	949 99	508 06			5,735	2 31	
9	Overpeck Township.....	21,150		1,550	16,750		39,450	5,472 17	2,926 53	39 63	\$152 01	43,700	2 90	
10	Palisades Township.....	6,000			600		6,600	1,470 80	791 40		41 11	6,800	1 88	
11	Ridgewood Township.....	55,500		2,000	98,000	3,500	154,000	10,674 49	5,708 75	445 30		64,092	2 30	
12	Riverdale Township.....	2,500			1,500		4,000	974 68	521 26	40 66		3,800	1 68	
13	Saddle River Township.....	26,500			7,300	9,000	42,800	4,338 65	2,320 32	180 99		18,187	1 75	
14	Teaneck Township.....	25,500		1,080	7,100	100	33,780	3,628 43	1,940 49		100 80	10,500	1 38	
15	Union Township.....	12,600		1,800	4,600	7,500	26,500	5,910 04	3,160 71	246 55		29,858	2 02	
16	Washington Township.....	1,300					1,300	376 70	201 46	15 71		1,367	1 58	
17	Englewood City, First Ward.....	50,000	\$12,000	26,000	57,500	13,000	158,500	9,987 96	5,330 90		276 90		2 18	
	Englewood City, Second Ward.....	6,800		3,500	51,800		62,100	8,287 92	4,432 40		280 23		2 18	
	Englewood City, Third Ward.....	44,000	30,000	12,000	43,000		129,000	4,559 23	2,438 29		126 65		2 18	
	Englewood City, Fourth Ward.....	20,000		14,000	12,800		46,800	2,818 57	1,239 88		64 41	140,000	2 18	
18	Allendale Borough.....	5,000		42,500	17,000		64,500	7,845 95	719 82	56 15		6,353	1 54	
19	Alpine Borough.....	16,800			4,000	1,000	22,700	1,816 92	971 69	75 80		6,353	1 54	
20	Bergenfield Borough.....	8,000			6,000	900	15,900	1,951 19	1,043 50		54 20	14,820	1 76	
21	Bogota Borough.....	23,750	1,800		7,000	2,450	35,000	2,396 33	1,281 03		66 54	10,068	2 08	
22	Carlsbad Borough.....	4,900		12,000	13,000		53,000	2,967 06	1,597 49	124 61		24,405	2 08	
23	Cliffside Park Borough.....	23,000			4,500		9,400	4,186 44	2,245 94		116 63	24,200	2 44	
24	Cresskill Borough.....	2,000		500	17,000		40,500	2,082 88	1,087 16	84 80		13,112	2 44	
25	Deerpark Borough.....	22,000					2,000	1,276 49	682 67		35 46	5,875	1 88	
26	Jellison Borough.....	22,000		6,000	13,000		40,000	4,025 51	2,152 86	167 93		16,880	1 79	
27	Demarest Borough.....	9,000	900	200	6,100	100	16,300	1,453 37	777 27	54 60	4 01	5,750	1 68	
28	Dumont Borough.....	20,000			15,000	1,000	37,000	2,384 14	1,275 04		66 23	11,565	1 99	
29	East Rutherford Borough.....	28,000		25,200	9,800		64,000	4,496 27	2,405 69	187 65		24,743	2 15	
30	Edgewater Borough.....	35,500		12,250	7,800		61,550	10,811 22	5,761 27			44,515	1 74	
31	Englewood Cliffs Borough.....	8,000		158,500	2,500	6,000	169,500	1,774 47	948 99		300 33	44,515	1 42	
32	Englewood Cliffs Borough.....	8,000		158,500	2,500	6,000	169,500	1,774 47	948 99		49 23	5,300	1 42	

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1907—(Continued).

TAXING DISTRICT.									
NUMBER OF ACRES AND LOTS.		Lots.	Value of land.	Value of buildings.	Total value of real estate.	Value of personal property.	Total valuation taxable.	Number of polls assessed.	
Acres.									
32	1,867	1,886	\$245,745	\$137,680	\$383,375	\$20,040	\$403,455	201	
33	356	1,114	724,075	547,200	1,271,275	117,957	1,389,282	146	
34	638	3,121	1,513,850	927,050	2,440,400	107,900	2,548,300	675	
35	598	8,169	572,789	1,103,775	1,676,514	212,065	1,888,579	1,010	
36	1,636	146	198,890	204,315	398,205	44,787	442,992	282	
37	902	1,662	156,000	110,250	266,250	13,150	279,400	70	
38	557	4,774	713,510	789,375	1,502,885	99,990	1,602,875	486	
39	977	3,434	251,985	187,125	439,510	21,550	460,060	85	
40	890	1,182	534,000	524,340	1,058,340	19,840	1,078,180	188	
41	560	1,082	285,750	206,100	501,850	102,225	604,075	372	
42	1,093	4,132	665,763	472,328	1,138,091	90,888	1,228,979	766	
43	598	2,558	291,810	305,200	597,100	118,780	715,880	154	
44	525	897	161,000	483,400	644,400	52,950	697,350	389	
45	2,258	555	114,836	146,235	261,071	19,875	280,946	125	
46	1,411	1,351	283,605	27,200	310,805	29,500	340,305	88	
47	1,180	2,198	274,850	184,600	459,450	10,500	469,950	130	
48	4,625	121,685	121,655	279,495	401,050	47,122	448,172	120	
49	2,388	958	105,650	66,550	172,200	11,150	183,350	69	
50	928	872	136,450	107,500	243,950	27,475	271,425	108	
51	184	7,488	910,755	288,090	1,198,865	81,298	1,280,163	274	
52	1,070	3,895	324,575	415,500	740,075	94,175	834,250	328	
53	1,464	796	644,692	382,040	1,026,732	184,150	1,210,882	175	
54	1,021	581	213,985	275,970	489,955	35,645	525,600	164	
55	550	15,787	2,241,686	2,286,450	4,528,136	408,745	4,936,881	1,421	
56	2,746	10	116,200	177,050	293,250	40,700	333,950	111	
57	3,104	2,980	780,069	1,111,422	1,891,491	138,867	2,030,348	449	
58	3,159	96,650	96,650	101,250	197,900	28,200	226,100	75	
59	324	3,213	267,865	266,090	533,955	48,244	582,199	450	
60	568	1,160	286,040	508,160	794,200	77,100	871,300	289	
61	1,946	1,142	164,990	172,800	337,790	38,619	376,409	187	
62	454	2,878	179,800	274,844	454,644	58,400	513,044	163	
129,070		1,47,291	\$84,047,525	\$35,364,387	\$69,411,912	\$7,727,015	\$77,138,927	23,598	

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1907—(Continued).

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					
	Public schools.	Other school property.	Public property.	Church and Charitable.	Cemeteries and graveyards.	Total exempt property.	County tax.	State school tax.	County poor tax.	Tri-township poor tax.	Local tax budget.	Total tax rate per \$100 valuation.
32	Etna Borough.....	\$3,000		\$3,000	\$2,200	\$4,000	\$12,200	\$1,222 95	\$654 04	\$51 02	\$5,486	\$1 84
33	Fairview Borough.....	14,600		10,000	4,500	15,000	41,100	4,211 05	2,252 08	\$116 98	16,800	1 70
34	Fort Lee Borough.....	44,000	\$80,000	38,400	96,800		139,200	7,724 42	4,131 04		31,675	1 75
35	Garfield Borough.....	26,900		91,220	12,940	3,600	134,660	5,724 67	3,061 57	238 81	36,260	2 40
36	Glen Rock Borough.....	4,900			3,700		8,600	1,342 80	718 13	56 02	4,400	1 48
37	Harrington Park Borough.....	5,600			300		5,900	846 92	452 93	35 33	2,868	1 63
38	Hasbrouck Heights Borough.....	29,800		2,400	15,900		48,100	4,858 64	2,508 41	292 68	29,024	2 30
39	Haworth Borough.....	4,000					4,000	1,394 54	745 80	58 17	6,164	1 82
40	Leonia Borough.....	25,000		3,300	22,000		51,300	3,856 12	2,062 26		12,000	1 53
41	Little Ferry Borough.....	11,050		1,000	1,900	1,500	13,300	1,831 07	979 26	76 30	7,715	1 78
42	Lodi Borough.....	23,000		1,000	20,900		48,600	3,725 29	1,992 29	155 40	22,440	2 03
43	Maywood Park Borough.....	7,700		2,000	3,000		15,200	2,169 83	1,160 43	90 62	8,735	1 73
44	Midland Park Borough.....	7,000			21,500	750	29,250	2,111 99	1,129 50	88 10	9,545	1 85
45	Montvale Borough.....	3,000			4,500		7,500	850 09	519 83	35 46	4,260	1 98
46	Norwood Borough.....	1,500			12,000		45,750	971 06	519 83	40 51	4,965	2 03
47	North Arlington Borough.....	7,000					19,000	1,423 00	761 02	59 36	6,390	1 81
48	Oakland Borough.....	800	820		5,430	400	9,770	1,358 50	726 53	56 67	8,450	1 95
49	Old Tappan Borough.....	2,400			500		2,900	555 77	297 23	23 18	2,235	1 78
50	Orvil Tappan Borough.....	5,100			4,300	1,000	10,400	822 74	440 01	84 82	5,239	2 41
51	Palisades Park Borough.....	8,200		500	1,500		10,200	3,822 78	2,075 07	107 79	26,000	1 73
52	Park Ridge Borough.....	3,700	300		20,100	1,200	44,800	3,328 78	1,832 40	106 49	12,847	2 02
53	Ridgefield Borough.....	23,000		4,500	9,500	9,000	46,000	3,518 99	1,831 97		17,215	2 01
54	Riverside Borough.....	10,000		5,000	15,200		30,200	1,392 66	851 76	66 44	7,510	1 91
55	Rutherford Borough.....	75,300		45,075	59,600		184,975	14,975 67	8,094 56	624 77	79,700	2 10
56	Saddle River Borough.....	1,500			10,600	1,000	13,100	1,012 27	541 37	42 23	2,800	1 33
57	Tenafly Borough.....	60,000			48,000	2,000	110,000	6,154 40	3,281 39	170 97	25,495	1 76
58	Upper Saddle River Borough.....	1,500		500	4,300	200	6,500	670 20	338 42	27 96	1,370	1 10
59	Wallington Borough.....	30,000		31,000	1,000		62,000	1,763 25	942 99	73 56	14,716	3 01
60	Westwood Borough.....	11,000		4,000	16,500		31,500	2,641 09	1,412 46	110 18	12,325	1 92
61	Woodcliff Borough.....	3,000			300		3,300	1,125 82	602 09	46 90	4,083	1 98
62	Woodbridge Borough.....	6,000		1,400	1,900		8,400	1,533 63	880 88	64 81	6,400	1 74
	Totals.....	\$1,181,350	\$82,870	\$789,420	\$1,080,490	\$145,530	\$3,279,660	\$233,823 84	\$125,049 63	\$6,000 00	\$1,042,347	



## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1907.

TAXING DISTRICT.		1		2	3	4	5	6	7	8	9
		NUMBER OF ACRES OR LOTS.		Value of land without im- provements.	Value of im- provements.	Total value- tion of real estate.	Valuation of personal estate.	Deductions for debt, mortgaged land, and other than needs.)	Net value- tion taxable.	Valuation as equalized by board.	Number of polls as- sessed.
		Acres.	Lots.								
1	Bas River.....	45,147	a	b	b	\$220,590	\$44,017	.....	\$254,607	.....	237
2	Beverly City.....	95	a	b	a	616,107	54,225	.....	670,332	.....	272
3	Beverly Township.....	2,570	37	a	a	890,919	138,928	.....	1,029,847	.....	457
4	Bordentown City.....	125	71	a	a	995,475	258,996	.....	1,253,470	.....	733
5	Bordentown Township.....	4,008	740	b	b	186,557	81,410	\$1,000	267,967	.....	167
6	Burlington City.....	1,065	a	a	a	2,746,404	598,210	13,900	3,331,314	.....	1,337
7	Burlington Township.....	8,567	208	b	b	562,925	107,282	.....	670,107	.....	254
8	Chester.....	10,395	987	a	a	2,717,708	601,106	49,740	3,269,078	.....	1,199
9	Chesterfield.....	12,400	a	b	b	699,884	206,353	2,500	896,237	.....	348
10	Cinnaminson.....	3,944	100	b	b	376,220	128,763	.....	504,983	.....	302
11	Delran.....	3,748	301	b	b	291,106	45,394	.....	336,440	.....	267
12	Eastampton.....	3,017	89	b	b	254,352	32,892	1,100	286,144	.....	134
13	Evesham.....	15,823	b	b	b	616,628	170,069	4,915	781,802	.....	369
14	Fieldsboro.....	.....	a	a	a	93,568	7,875	.....	101,443	.....	130
15	Florence.....	5,107	79	\$150,357	\$831,602	981,959	204,248	.....	1,186,207	.....	690
16	Lumberton.....	9,825	a	b	b	651,595	190,622	688	841,579	.....	390
17	Lansford.....	12,310	224	419,910	284,332	654,272	276,407	2,500	928,179	.....	373
18	Medford.....	28,000	356	465,455	386,923	852,374	171,661	7,405	1,016,680	.....	584
19	Mount Laurel.....	13,100	b	b	b	764,371	171,727	2,800	933,478	.....	426
20	New Hanover.....	12,291	b	b	b	382,166	98,875	2,500	481,041	.....	340
21	North Hanover.....	10,522	b	b	b	423,446	90,468	.....	513,914	.....	184
22	Northampton.....	474	a	a	a	2,067,607	520,828	43,220	2,545,210	.....	850
23	Palmira.....	674	a	299,988	750,177	1,050,115	110,846	.....	1,160,961	.....	566
24	Pemberton Borough.....	173	a	a	a	298,690	113,228	5,100	406,118	.....	217
25	Pemberton Township.....	33,672	a	b	b	622,221	289,655	500	706,376	.....	415
26	Piperside.....	408	3,106	427,965	747,595	907,431	289,616	.....	1,197,107	.....	700
27	Riverton.....	209	a	a	a	1,175,860	221,376	10,013	1,396,923	.....	314
28	Stamington.....	21,045	b	b	b	100,880	13,925	.....	114,805	.....	120
29	Southampton.....	21,000	b	b	b	781,789	219,196	.....	1,001,288	.....	494
30	Springfield.....	16,852	b	b	b	733,402	250,186	900	982,688	.....	351
31	Tabernacle.....	28,487	b	b	b	135,790	17,225	.....	203,015	.....	116
32	Washington.....	50,144	b	b	b	162,425	20,313	.....	182,738	.....	169
33	Westampton.....	6,066	167	267,841	28,645	296,486	68,720	1,000	364,206	.....	121
34	Willingsboro.....	4,196	64	b	b	235,060	39,962	.....	275,022	.....	132
35	Woodland.....	40,000	43	b	b	136,950	12,624	.....	148,574	.....	104
Totals.....		420,589	7,740	\$2,031,466	\$2,979,284	\$24,774,422	\$5,659,431	\$149,131	\$30,284,722	.....	13,796

a—not given on duplicate.

b—chiefly farms and outland.

# BOARD OF EQUALIZATION OF TAXES. 101

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1907—(Continued).

TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			13 LOCAL TAX.	14 Total tax rate per \$100 valuation.
	a Public schools.	b Other school property.	c Public prop-erty.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.			
1 Bass River.....	\$4,200		\$3,650	\$9,000	\$2,525	\$19,375	\$520 82	\$1,765 93	\$2,750 00	\$1 91	
2 Beverly City.....	15,000	\$15,000	7,400	70,000		107,400	1,319 41	4,473 65	11,487 76	2 39	
3 Beverly Township.....	13,000		3,500	39,500	6,000	62,000	2,027 04	6,872 98	7,325 00	1 59	
4 Bordentown City.....	12,000	30,000	46,000	180,000	2,000	270,000	2,467 19	8,365 39	17,411 16	2 26	
5 Bordentown Township.....		15,000	5,100		10,000	30,100	527 44	1,788 35	800 00	1 17	
6 Burlington City.....	75,000	35,000	106,500	214,200	7,000	437,700	6,556 98	22,232 47	40,000 00	2 31	
7 Burlington Township.....	3,600		57,600	45,000	4,500	55,100	1,318 96	4,472 15	2,950 00	1 32	
8 Chester.....	43,900	16,000		114,200		231,700	6,434 48	21,817 00	36,201 50	1 95	
9 Chesterfield.....	1,700		200	29,500		31,400	1,778 81	6,031 35	8,200 00	1 23	
10 Clarksburg.....	8,500			19,000	3,000	30,500	968 95	3,370 15	5,950 00	1 98	
11 Delran.....	4,700			8,700	700	7,200	662 21	2,245 67	2,770 00	1 70	
12 Eastampton.....	2,900		900	2,300		7,100	563 21	1,909 67	2,525 00	1 76	
13 Evesham.....	3,500		500	10,300	100	14,200	1,538 81	5,217 58	4,840 00	1 49	
14 Fieldsboro.....	4,700			5,000		9,000	1,190 67	677 01	417 00	1 29	
15 Florence.....	3,800			24,500	1,200	30,700	2,384 81	7,916 49	5,350 00	1 33	
16 Lumberton.....	3,800		4,000	10,500	3,200	19,500	1,656 47	5,616 92	6,666 66	1 67	
17 Mansfield.....	3,900		4,000	19,200	4,000	32,000	1,836 92	6,194 47	7,400 00	1 64	
18 Medford.....	9,100		1,000	26,000	2,000	38,100	2,011 62	6,784 77	7,700 00	1 64	
19 Mount Laurel.....	6,000			6,000	600	12,600	1,897 35	6,229 83	3,500 00	1 36	
20 New Hanover.....	3,000			6,200	250	9,450	982 06	3,160 81	2,275 00	1 36	
21 North Hanover.....	1,400			13,900	2,500	17,800	1,011 53	3,429 75	3,510 00	1 56	
22 Northampton.....	50,500		176,000	137,000	23,000	386,500	5,069 71	16,986 18	31,147 00	2 10	
23 Palmyra.....	7,000			48,800	500	56,300	2,285 12	7,748 00	14,130 29	1 95	
24 Pemberton Borough.....	2,000		500	17,500	1,500	21,500	737 39	2,703 67	4,100 00	1 22	
25 Pemberton Township.....	3,700		153,400	2,000	1,200	160,300	1,894 29	4,727 95	4,100 00	1 45	
26 Riverside.....	15,000		25,000	28,500	5,000	73,500	2,344 44	7,949 19	13,640 60	2 02	
27 Riverton.....	5,000		1,300	60,000		66,300	2,729 86	9,256 03	15,440 00	1 96	
28 Shamong.....	800			1,200		2,000	324 28	1,099 54	1,411 00	1 73	
29 Southampton.....	6,500		5,500	11,000	1,600	24,600	1,970 82	6,682 36	4,600 00	1 42	
30 Springfield.....	6,000			9,000	1,500	16,500	1,984 11	6,567 90	5,675 00	1 40	
31 Tabernacle.....	300			800	100	1,200	389 59	1,354 88	1,450 00	1 69	
32 Washington.....	2,600			4,500	2,000	9,000	359 68	1,219 56	1,475 00	1 68	
33 Westampton.....	2,300			2,500	800	6,600	716 86	2,430 63	1,700 00	1 34	
34 Willingboro.....	3,000			3,600		6,600	544 32	1,835 44	1,800 00	1 64	
35 Woodland.....	1,200		500	500	200	2,400	292 44	991 55	1,100 00	1 62	
Totals.....	\$330,500	\$111,000	\$601,450	\$1,175,400	\$86,975	\$2,305,325	\$50,609 05	\$202,113 72	\$272,017 97		

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1907.

TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS.		2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Value of personal estate.	6 Deductions for debt (Other than mortgage indebtedness.)	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
	Acres.	Lots.								
1 Audubon.....	568	1,971	\$285,683 00	\$250,210 00	\$535,893 00	\$41,096 00	.....	\$576,979 00	\$576,979 00	200
2 Camden City.....	1,957	15,554	19,281,240 00	25,582,780 00	44,864,020 00	5,081,699 00	.....	49,945,719 00	49,945,719 00	21,504
3 Camden Township.....	7,246	1,257	697,550 00	284,825 00	982,375 00	98,690 00	\$8,500 00	1,040,275 00	1,040,275 00	696
4 Casselhurst Borough.....	120	3,942	99,638 00	48,451 00	148,089 00	1,436 00	.....	149,525 00	149,525 00	78
5 Collingswood.....	892 1/2	2,206	981,510 00	1,152,754 00	2,134,264 00	170,445 00	.....	2,304,709 00	2,304,709 00	728
6 Collingswood.....	8,025	1,570	172,950 00	791,790 00	964,740 00	107,475 00	.....	1,000,224 00	1,000,224 00	640
7 Delaware Township.....	114	411	955,200 00	1,152,754 00	2,107,954 00	181,700 00	.....	1,926,254 00	1,926,254 00	300
8 Gloucester Township.....	12,800	4,576	469,630 00	228,090 00	697,720 00	407,600 00	.....	8,184,442 00	8,184,442 00	463
9 Gloucester City.....	598 1/2	423 1/2	787,800 00	1,732,692 00	2,520,492 00	820,100 00	.....	2,702,592 00	2,702,592 00	2,404
10 Haddonfield Borough.....	2,193 1/2	1,647	452,538 00	225,485 00	678,023 00	48,853 00	.....	726,876 00	726,876 00	252
11 Haddon Township.....	829	612	196,865 00	488,382 00	685,247 00	81,841 00	.....	767,088 00	767,088 00	270
12 Haddon Heights.....	71	606	611,963 00	1,006,697 00	1,618,660 00	186,277 00	.....	1,804,937 00	1,804,937 00	477
13 Mercantile Borough.....	341	1,046	142,965 00	149,125 00	292,090 00	23,650 00	.....	315,740 00	315,740 00	132
14 Oaklyn Borough.....	5,043	1,945	204,134 00	178,970 00	383,104 00	91,850 00	.....	474,954 00	474,954 00	887
15 Pensacola Township.....	5,961 1/2	496	622,281 00	167,160 00	789,441 00	98,725 00	.....	888,166 00	888,166 00	254
16 Voorhees Township.....	32,865	679	61,850 00	138,900 00	200,750 00	28,750 00	.....	229,500 00	229,500 00	680
17 Winslow Township.....	100	872	317,278 00	460,319 00	777,597 00	28,678 00	.....	806,270 00	806,270 00	114
18 Wood Lynne Borough.....	20,808	1,816	.....	.....	.....	.....	.....	.....	.....	728
19 Waterford Township.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	112,650 1/2	42,144 1/2	\$27,166,995 00	\$84,570,615 00	\$608,887,085 00	\$7,029,005 00	\$8,500 00	\$70,417,540 00	\$70,400,549 00	81,818

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			13 LOCAL TAXES.		14 Total tax rate per \$100 valuation.
	a Public schools.	b Other school prop-erty.	c Public property.	d Church and char-itable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.			
1 Audubon	\$15,000		\$9,350	\$5,000		\$22,350	\$1,048 92	\$2,650 43	\$6,775 00		\$1 84	
2 Camden City	812,355	\$104,600	1,805,655	1,681,400	\$167,900	4,002,000	90,726 83	229,250 82	15,649 44		1 75	
3 Centre Township	20,000			23,500	1,500	45,000	1,891 49	4,779 47	15,649 44		1 93	
4 Chestnut Borough	1,015		320	710		2,045	99 43	251 25	1,050 00		2 00	
5 Collinswood	57,500		88,000	56,000		201,500	4,154 56	10,497 84	35,387 00		2 00	
6 Clementon	14,100		3,000	23,400	500	41,000	1,818 08	4,505 46	10,000 00		1 56	
7 Delaware Township	4,500		2,000	2,200	16,000	24,700	2,021 67	5,108 41	5,800 00		1 17	
8 Gloucester Township	12,200		57,300	28,000		98,400	1,466 28	3,705 04	8,173 00		1 66	
9 Gloucester City	30,000		50,000	100,000	15,000	195,000	5,072 23	14,403 28	41,631 78		1 92	
10 Haddonfield Borough	51,500		11,700	207,200	9,500	279,900	5,072 23	12,829 27	26,280 00		1 52	
11 Haddon Township	9,800			3,200	500	13,500	1,320 25	3,336 04	5,307 95		1 39	
12 Haddon Heights	6,000			15,000		21,000	1,368 20	3,457 21	7,600 00		1 64	
13 Merchantville Borough	10,000		30,300	95,450		115,650	3,281 85	8,292 66	22,674 00		1 90	
14 Oaklyn Borough	2,000			5,800		7,800	357 13	1,450 74	4,000 00		1 92	
15 Pensacola Township	26,700		1,000	12,400	8,150	48,250	3,183 37	8,043 82	27,812 00		2 06	
16 Voorhees Township	900			4,400	10,500	15,800	872 46	2,504 54	3,500 00		1 38	
17 Winslow Township	9,450		500	6,300	1,000	17,250	1,517 22	3,885 51	13,750 00		1 95	
18 Wood Lynne Borough	3,000			8,000		6,000	417 25	1,064 42	3,500 00		1 95	
19 Waterford Township	7,400			10,700	3,500	21,600	1,466 01	3,704 35	8,652 00		1 84	
Totals.	\$124,320	\$104,600	\$2,082,225	\$2,284,650	\$234,050	\$5,779,845	\$128,006 72	\$323,450 56	\$1,040,342 96			

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1907.

TAXING DISTRICT.										
1		2	3	4	5	6	7	8	9	
NUMBER OF ACRES OR LOTS.										
Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.	
194	3,184	\$304,635	\$115,225	\$419,860	\$12,965		\$432,825	\$432,825	35	Avalon
10,500	2,907,350	1,320,750	4,228,100	5,548,850	338,300		5,887,150	4,411,540	725	Cape May City
30,475	209	285,399	149,801	435,200	111,957		547,157	546,657	456	Dennis Township
4	4,000	1,011,174	596,675	1,607,849	160,350		1,768,199	1,768,199	513	Holly Beach
16,000	2,980	332,400	651,555	983,955	61,625		1,045,580	1,045,580	315	Lower Township
24,913	1,277	477,520	248,600	726,120	181,950		908,070	908,070	621	Middle Township
6	5,797	1,513,880	433,920	1,715,915	62,813		1,945,968	1,945,968	205	North Wildwood
8	1,953	1,261,995	635,925	3,204,668	77,455		1,793,370	1,793,370	234	Ocean City 1st Ward
8	9,650	2,563,793	513,725	1,126,010	120,295		3,824,968	3,824,968	142	Ocean City 2d Ward
9	14,600	612,285	18,400	45,009	75,760		1,201,770	1,201,770	199	Sea Isle City
81	3,200	26,609	18,400	473,541	3,525		48,534	48,534	28	South Cape May
28,874	1,664	272,751	200,790	473,541	92,845		566,386	566,386	430	Upper Township
434	1,664	124,155	162,765	286,920	26,645		313,565	309,730	201	West Cape May
13	1,619	865,709	724,275	1,589,984	107,725		1,697,709	1,697,709	176	Wildwood
3,400	1,619	148,738	156,288	305,066	79,115		384,121	384,121	375	Woodbine
104,871	62,678	\$12,738,368	\$6,348,449	\$19,081,817	\$1,512,825		\$20,594,642	\$20,435,447	4,685	Totals

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			12 APPORTIONMENT OF TAXES.		13 Total tax rate per \$100 valuation.
	a Public schools.	b Other school prop-erty.	c Public property.	d Church and chari- table.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.			
Avalon.....	\$4,000		\$40,250	\$6,050		\$50,300	\$879.93	\$1,398.02	\$7,374.03	\$2.23		
Cape May City.....	40,000		20,000	125,000		185,000	8,968.66	14,242.93	67,218.64	2.05		
Dennis Township.....	11,900			18,395	\$400	30,695	1,111.35	1,765.60	4,094.91	1.44		
Holly Beach.....	12,000		8,700	17,350		38,050	3,594.74	5,711.28	27,826.15	2.10		
Lower Township.....	4,100	1,000	1,000	36,000	1,000	42,100	2,125.66	3,377.22	9,080.67	1.89		
Middle Township.....	16,000		31,900	15,700	1,000	64,600	1,846.10	2,983.06	9,477.52	1.57		
North Wildwood.....	2,000		3,000	4,800		9,800	4,057.80	6,446.97	28,017.40	1.93		
Ocean City, 1st Ward.....		\$15,300	3,800	37,190		44,190	3,615.92	5,702.58	25,766.20	1.95		
Sea Isle City.....	6,000		10,650	56,350		72,200	2,443.19	10,789.71	47,479.85	1.95		
South Cape May.....				190		190	98.66	156.76	1,116.96	2.77		
Upper Township.....	8,750			98,730	800	38,300	1,151.46	1,829.42	5,091.79	1.42		
West Cape May.....	4,600		500	3,000		8,100	629.68	1,000.42	4,610.62	1.93		
Wildwood.....	10,400		26,000	10,100		46,500	3,451.44	5,483.60	24,170.28	1.93		
Woodbine.....	31,370	20,000	600	4,350	165	56,985	780.91	1,240.71	7,389.38	2.45		
Totals.....	\$197,120	\$35,300	\$162,700	\$387,025	\$3,365	\$785,510	\$41,537.84	\$66,000.00	\$290,842.94			

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1907—(Continued).

TAXING DISTRICT.		NUMBER OF ACRES AND LOTS.		Value of land.	Value of buildings.	Total value of real estate.	Value of personal property.	Total valuation taxable.	Number of polls assessed.
Acres.	Lots.								
32	1,867	Etna Borough.....	1,896	\$245,745	\$137,630	\$383,375	\$20,040	\$403,455	201
33	356	Fairview Borough.....	1,114	724,075	547,200	1,271,275	117,957	1,389,282	146
34	638	Fort Lee Borough.....	3,121	1,518,850	927,050	2,446,400	107,900	2,548,300	675
35	538	Garfield Borough.....	8,169	572,739	1,103,775	1,676,514	212,065	1,888,579	1,010
36	1,636	Glen Rock Borough.....	146	198,890	204,315	398,205	44,787	442,992	232
37	932	Harrington Park Borough.....	1,662	156,000	210,250	266,250	13,150	279,400	70
38	557	Hasbrouck Heights Borough.....	4,774	718,610	789,375	1,502,885	99,990	1,602,875	486
39	977	Haworth Borough.....	8,434	251,385	187,125	438,510	21,550	460,060	85
40	890	Leonia Borough.....	1,182	654,000	524,340	1,178,340	98,800	1,272,140	188
41	560	Little Ferry Borough.....	1,082	293,750	206,100	501,850	102,225	604,075	872
42	1,093	Lodi Borough.....	4,132	685,763	472,328	1,158,091	90,888	1,248,979	766
43	598	Maywood Park Borough.....	2,558	291,810	305,200	597,100	118,730	715,830	154
44	307	Midland Park Borough.....	565	161,000	483,400	644,400	52,850	698,250	389
45	2,258	Montvale Borough.....	1,851	268,605	146,285	290,571	13,875	304,446	125
46	1,141	Norwood Borough.....	2,198	271,350	27,200	298,550	23,550	320,355	138
47	4,625	Oakland Borough.....	1,898	121,555	273,455	401,060	47,122	448,172	130
48	2,388	Old Tappan Borough.....	898	136,650	107,500	243,360	11,150	254,510	56
49	328	Orvil Tappan Borough.....	372	910,755	107,500	1,018,255	27,475	1,045,730	109
50	184	Palisades Park Borough.....	7,468	324,575	238,050	562,625	81,236	643,861	274
51	1,070	Park Ridge Borough.....	3,893	415,500	415,500	831,000	94,175	925,175	326
52	1,464	Ridgeland Borough.....	796	644,632	382,060	1,026,692	134,150	1,160,842	175
53	1,021	Riverside Borough.....	581	213,965	275,970	489,935	35,645	525,430	164
54	550	Rutherford Borough.....	15,737	2,241,686	2,235,450	4,477,136	408,745	4,885,881	1,421
55	2,746	Saddle River Borough.....	10	116,200	177,050	293,250	40,700	333,950	111
56	3,159	Tenafly Borough.....	2,980	96,650	111,425	208,075	138,857	346,932	449
57	324	Upper Saddle River Borough.....	3,159	287,365	1,101,250	1,388,615	23,200	1,411,815	75
58	568	Wallington Borough.....	3,213	286,040	508,160	794,200	77,100	871,300	289
59	1,946	Westwood Borough.....	1,142	164,950	172,800	337,750	33,619	371,409	137
60	454	Woodcliff Borough.....	2,378	170,300	274,844	454,144	58,400	512,544	163
61	129,070	Woodbridge Borough.....	147,291	\$34,047,525	\$35,364,387	\$69,411,912	\$7,727,015	\$77,138,927	23,598
62		Total.....							

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1907—(Continued).

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.				Local tax budget.	Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total exempt property.	County tax.	State school tax.	County poor tax.	Tri-township poor tax.		
32 Ethna Borough.....	\$3,000		\$3,000	\$2,200	\$4,000	\$12,200	\$1,222 95	\$654 04	\$51 02		\$5,456	\$1 84
33 Fairview Borough.....	14,600	10,000	10,000	4,500	15,000	44,100	4,211 05	2,252 08		\$116 98	16,800	1 70
34 Fort Lee Borough.....	44,000		38,400	26,800		139,200	7,724 42	4,131 04			31,675	1 75
35 Garfield Borough.....	26,900	\$30,000	91,220	12,940	3,600	134,660	5,724 67	3,001 57	288 81		36,200	2 40
36 Glen Rock Borough.....	4,900			3,700		8,600	1,342 07	718 13	56 02		4,400	1 48
37 Harrington Park Borough.....	5,600			300		5,900	846 92	452 93	35 38		2,808	1 63
38 Hasbrouck Heights Borough.....	29,800		2,400	15,900		48,100	4,858 64	2,598 41	202 08		29,024	2 30
39 Hawthorne Borough.....	4,000					4,000	1,394 54	745 80	58 17		6,164	1 82
40 Leonia Borough.....	25,000		3,300	29,000	1,000	51,300	3,836 12	2,062 26		107 12	12,000	1 53
41 Little Ferry Borough.....	11,050		1,900	1,900	350	13,300	1,831 07	979 26	76 39		7,715	1 78
42 Lodi Borough.....	23,000		1,000	20,900	3,700	48,600	3,725 29	1,992 29	155 40		22,440	2 03
43 Maywood Borough.....	7,700		2,000	5,500		15,200	2,169 83	1,160 43	90 52		8,735	1 73
44 Midland Park Borough.....	7,000			21,500	750	29,250	2,111 99	1,129 50	88 10		9,545	1 85
45 Montvale Borough.....	3,000			4,500		7,500	850 09	454 63	35 46		4,260	1 98
46 North Arlington Borough.....	1,500		44,250			45,750	971 06	519 83	40 51		4,965	2 03
47 Norwood Borough.....	7,000			12,000		19,000	1,423 00	761 02	59 36		6,390	1 81
48 Oakland Borough.....	7,800	820	2,300	5,450	400	9,770	1,358 50	726 53	56 67		3,450	1 26
49 Old Tappan Borough.....	5,100			5,450		10,550	555 77	297 23	23 18		2,295	1 78
50 Orad Borough.....	5,100			4,300	1,000	10,400	822 74	440 01	34 82		5,289	2 41
51 Palisades Park Borough.....	8,200		500	1,500		10,200	3,890 77	2,075 07		107 79	26,000	1 73
52 Park Ridge Borough.....	3,700	300	19,500	20,100	1,200	44,800	3,298 78	1,352 40	105 49		12,847	2 02
53 Ridgewood Borough.....	23,000		4,500	9,500	9,000	46,000	3,518 99	1,881 97		97 76	17,215	2 01
54 Riverside Borough.....	10,000			15,200		30,200	1,592 66	851 76	66 44		7,510	1 91
55 Rutherford Borough.....	75,300	5,000	45,075	39,600		134,975	14,976 67	8,069 56	624 77		79,700	2 10
56 Saddle River Borough.....	1,500			10,600	1,000	13,100	1,012 97	541 87	42 28		2,820	1 33
57 Tenafly Borough.....	60,000			48,000	2,000	110,000	6,194 40	3,291 39		170 97	25,495	1 76
58 Upper Saddle River Borough.....	1,500		500	4,300	200	6,500	670 30	358 42	27 96		1,370	1 10
59 Wallington Borough.....	30,000		31,000	1,000		62,000	1,703 25	949 99	73 56		14,716	3 01
60 Westwood Borough.....	11,000		4,000	16,500		31,500	2,641 09	1,412 46	110 18		12,825	1 92
61 Woodcliff Borough.....	3,000			300		3,300	1,125 82	602 09	46 89		4,085	1 58
62 Woodridge Borough.....	6,000		1,400	1,000		8,400	1,563 63	830 88	64 51		6,400	1 74
Totals.....	\$1,181,350	\$82,870	\$789,420	\$1,080,490	\$145,530	\$3,279,600	\$233,823 84	\$125,049 03	\$6,000 00	\$2,500 00	\$1,042,347	.....



## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1907.

TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS.		2 Value of land without im- provements.	3 Value of im- provements.	4 Total value of real estate.	5 Valuation of personal estate.	6 Deductions for debt, mortgage (Other than indebted- ness.)	7 Net value- tion taxable.	8 Valuation as equalized by board.	9 Number of polls as- sessed.
	Acres.	Lots.								
1 Bass River.....	45,147	a	b	b	\$220,590	\$44,017		\$294,607		237
2 Beverly City.....	95	277	a	a	616,107	184,225		670,332		272
3 Beverly Township.....	2,370	37	a	a	890,919	138,928		1,029,847		457
4 Bordentown City.....	125	71	a	a	965,475	258,995	\$1,000	1,253,470		783
5 Bordentown Township.....	4,008	740	b	b	186,557	81,410		267,967		167
6 Burlington City.....	1,085	a	a	a	2,746,404	508,210	13,300	3,331,314		1,337
7 Burlington Township.....	8,387	208	b	b	562,825	107,282		670,107		254
8 Chester.....	10,395	937	a	a	2,717,708	601,105	49,740	3,269,073		1,199
9 Chesterfield.....	12,400		b	b	699,884	206,353	2,500	963,787		843
10 Cinnaminson.....	3,944	100	b	b	376,220	128,763		504,983		302
11 Delran.....	3,748	301	b	b	291,106	45,334		336,440		267
12 Eastampton.....	3,017	89	b	b	254,352	32,892		286,144		134
13 Evesham.....	15,823	b	b	b	616,628	170,089	4,915	781,802		369
14 Fieldsboro.....		a	b	b	93,568	7,875		101,443		130
15 Florence.....	5,107	79	\$150,357	\$831,692	981,959	294,248		1,186,307		630
16 Lambertton.....	9,825	b	b	b	651,595	190,622	688	841,579		390
17 Mansfield.....	12,310	224	419,910	234,332	654,272	276,407	2,500	928,179		373
18 Medford.....	23,000	356	465,455	386,923	852,374	171,661	7,465	1,016,680		584
19 Mount Laurel.....	13,100	b	b	b	764,551	171,727	2,800	933,478		435
20 New Hanover.....	12,291	b	b	b	382,166	93,875	2,500	473,541		340
21 North Hanover.....	10,522	b	b	b	423,446	90,468		513,914		184
22 Northampton.....	474		b	b	2,067,607	520,823	43,220	2,545,210		890
23 Palmyra.....	674	455	299,138	750,177	1,050,115	110,846		1,160,961		566
24 Pemberton Borough.....	173		a	a	296,980	113,228	5,100	406,118		217
25 Pemberton Township.....	33,672	99	b	b	622,221	86,655	500	708,376		415
26 Riverside.....	408	3,108	427,965	747,595	901,491	289,616		1,191,107		314
27 Shamong.....	21,045	b	b	b	1,175,560	13,025	10,013	1,386,923		700
28 Southampton.....	21,000	b	b	b	150,830	29,496		164,765		120
29 Springfield.....	16,852	b	b	b	733,402	250,106	900	1,001,258		454
30 Tabernacle.....	28,487	385	b	b	183,780	17,225		203,015		331
31 Washington.....	50,144	b	b	b	1,624,425	20,313		182,738		116
32 Westampton.....	6,066	167	267,841	28,645	236,486	68,720	1,000	364,206		121
33 Willingboro.....	4,196	64	b	b	235,060	39,962		275,022		132
34 Woodland.....	40,000	43	b	b	136,950	12,624		148,574		104
Totals.....	420,569	7,740	\$2,631,406	\$2,979,284	\$24,774,422	\$5,659,431	\$149,131	\$30,284,722		13,796

a—not given on duplicate. b—chiefly farms and outland.

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1907—(Continued).

TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.		12 APPORTIONMENT OF TAXES.		13 APPORTIONMENT OF TAXES.		14		
	Public schools.	Other school property.	b	Public prop-erty.	c	Church and Charitable.	d	e	f	Total amount of exempt property.	State school tax.	County tax.		Local tax.	Total tax rate per \$100 valuation.
1 Bass River.....	\$4,200	.....	.....	\$3,650	.....	\$0,000	\$2,525	\$19,375	\$530 82	\$1,705 93	\$2,750 00	\$1 16	91		
2 Beverly City.....	15,000	\$15,000	.....	7,400	.....	70,000	.....	107,000	1,319 41	4,473 65	11,487 76	2 39	39		
3 Beverly Township.....	13,000	.....	.....	3,500	.....	39,500	6,000	62,000	2,027 04	6,872 98	7,392 00	1 69	69		
4 Bordentown City.....	12,000	.....	30,000	46,000	.....	180,000	2,000	270,000	2,467 19	8,865 39	17,411 16	2 26	26		
5 Bordentown Township.....	.....	15,000	.....	5,100	.....	10,000	10,000	30,100	527 44	1,788 35	800 00	1 17	17		
6 Burlington City.....	75,000	35,000	.....	106,500	.....	214,200	7,000	437,700	6,556 86	22,282 47	40,000 00	2 01	01		
7 Burlington Township.....	3,600	.....	.....	2,000	.....	45,000	4,500	55,100	1,318 96	4,472 15	2,950 00	1 32	32		
8 Chester.....	43,800	16,000	.....	57,000	.....	114,200	.....	231,700	6,434 48	21,817 09	36,303 50	1 95	95		
9 Chesterfield.....	1,700	.....	.....	200	.....	29,500	.....	31,400	1,778 81	6,081 35	5,900 00	1 23	23		
10 Chinnaminson.....	8,500	.....	.....	19,000	.....	3,000	.....	30,500	988 95	8,370 15	5,950 00	1 98	98		
11 Delran.....	2,700	.....	.....	3,700	.....	700	.....	7,100	662 21	1,999 67	2,770 00	1 70	70		
12 Eastampton.....	4,700	.....	.....	2,500	.....	100	.....	14,200	1,588 81	5,217 58	4,840 00	1 49	49		
13 Evesham.....	2,900	.....	.....	900	.....	500	.....	9,000	199 67	677 01	417 00	1 29	29		
14 Fieldsboro.....	8,600	.....	.....	24,900	.....	1,200	.....	30,700	2,834 81	7,916 49	5,800 00	1 33	33		
15 Florence.....	4,700	.....	.....	10,500	.....	3,200	.....	19,500	1,656 47	5,616 52	6,666 66	1 67	67		
16 Lumberton.....	5,800	.....	.....	19,200	.....	4,000	.....	32,000	1,826 92	6,194 47	5,400 00	1 46	46		
17 Mansfield.....	3,900	.....	.....	1,000	.....	26,000	.....	38,100	2,001 02	6,784 77	7,700 00	1 64	64		
18 Medford.....	9,100	.....	.....	6,000	.....	600	.....	12,600	1,837 35	6,229 83	3,590 00	1 45	45		
19 Mount Laurel.....	6,000	.....	.....	6,200	.....	250	.....	9,450	932 06	3,160 31	2,275 00	1 36	36		
20 Mount Hanover.....	3,000	.....	.....	13,900	.....	2,500	.....	17,800	1,011 53	3,429 75	3,510 00	1 56	56		
21 North Hanover.....	1,400	.....	.....	176,000	.....	.....	.....	386,500	5,009 71	16,986 18	81,147 00	2 10	10		
22 Northampton.....	50,500	.....	.....	137,000	.....	23,000	.....	56,800	2,285 12	7,748 00	14,130 29	1 95	95		
23 Palmyra.....	7,000	.....	.....	48,800	.....	500	.....	56,300	2,250 12	7,703 67	1,400 00	1 22	22		
24 Pemberton Borough.....	2,000	.....	.....	500	.....	1,500	.....	21,500	797 39	2,703 67	1,400 00	1 22	22		
25 Pemberton Township.....	3,700	.....	.....	153,400	.....	2,000	.....	160,300	1,894 29	4,727 55	13,640 60	2 02	02		
26 Pemberton Township.....	15,000	.....	.....	25,000	.....	73,500	.....	73,500	2,844 44	7,949 19	13,640 60	2 02	02		
27 Riverside.....	5,000	.....	.....	1,800	.....	60,000	.....	66,800	2,729 86	9,256 03	15,440 00	1 95	95		
28 Riverton.....	800	.....	.....	1,200	.....	2,000	.....	2,000	824 28	1,099 54	1,411 00	1 73	73		
29 Shamong.....	6,500	.....	.....	6,500	.....	11,000	.....	24,600	1,970 82	6,682 36	4,600 00	1 42	42		
30 Southampton.....	6,000	.....	.....	9,000	.....	1,500	.....	16,500	1,984 11	6,557 90	5,675 00	1 40	40		
31 Springfield.....	300	.....	.....	800	.....	100	.....	1,200	399 59	1,354 88	1,450 00	1 59	59		
32 Tabernacle.....	2,600	.....	.....	4,500	.....	2,000	.....	9,100	359 68	1,219 56	1,475 00	1 68	68		
33 Washington.....	2,800	.....	.....	2,500	.....	800	.....	6,600	716 86	2,480 63	1,700 00	1 34	34		
34 Westampton.....	3,000	.....	.....	3,600	.....	3,600	.....	6,600	541 32	1,885 44	1,800 00	1 54	54		
35 Willingboro.....	1,200	.....	.....	500	.....	500	.....	2,400	292 44	991 55	1,100 00	1 11	11		

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1907.

TAXING DISTRICT.	1		2	3	4	5	6	7	8	9
	Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 Audubon .....	568	1,971	\$285,663 00	\$250,210 00	\$535,873 00	\$41,006 00	.....	\$576,879 00	\$576,879 00	200
2 Camden City .....	1,367	15,554	19,281,240 00	25,582,780 00	44,863,970 00	5,061,699 00	.....	49,915,669 00	49,915,669 00	21,508
3 Centre Township .....	7,226	1,257	667,350 00	284,825 00	952,175 00	96,600 00	\$3,500 00	1,040,275 00	1,040,275 00	699
4 Chestnut Borough .....	120	3,942	29,838 00	23,421 00	53,259 00	1,426 00	.....	54,685 00	54,685 00	78
5 Collingswood .....	392 1/2	2,209	961,510 00	1,152,750 00	2,114,260 00	170,645 00	.....	2,284,905 00	2,284,905 00	723
6 Clementon .....	8,025	1,870	172,950 00	759,799 00	932,749 00	67,475 00	.....	1,000,224 00	1,000,224 00	659
7 Delaware Township .....	14,846	114	955,200 00	1,200 00	956,400 00	155,470 00	.....	1,111,870 00	1,111,870 00	395
8 Gloucester Township .....	12,300	841	469,650 00	228,050 00	697,700 00	108,720 00	.....	806,420 00	806,420 00	465
9 Gloucester City .....	4,576	994	994,650 00	1,732,692 00	2,727,342 00	407,600 00	.....	3,134,942 00	3,134,942 00	2,408
10 Haddonfield Borough .....	588 1/2	429 1/2	797,800 00	1,784,950 00	2,472,250 00	320,100 00	.....	2,792,350 00	2,792,350 00	878
11 Haddon Township .....	2,193 1/2	1,647	452,888 00	225,485 00	677,773 00	48,883 00	.....	726,106 00	726,106 00	252
12 Haddon Heights .....	829	612	198,865 00	498,382 00	692,247 00	31,841 00	.....	723,588 00	723,588 00	270
13 Merquanteville Borough .....	71	698	611,963 00	1,006,697 00	1,618,660 00	186,277 00	.....	1,804,937 00	1,804,937 00	477
14 Oaklyn Borough .....	341	1,096	142,985 00	149,125 00	292,110 00	23,650 00	.....	315,760 00	315,760 00	132
15 Pensauken Township .....	5,043	1,945	204,134 00	178,970 00	383,104 00	91,350 00	.....	1,750,775 00	1,750,775 00	887
16 Voorhees Township .....	5,961 1/2	496	622,281 00	167,160 00	789,391 00	96,725 00	.....	479,829 00	479,829 00	254
17 Winslow Township .....	32,365	692	61,850 00	138,900 00	200,750 00	73,165 00	.....	862,556 00	862,556 00	689
18 Wood Lynne Borough .....	100	379	317,278 00	280,750 00	598,028 00	28,750 00	.....	826,778 00	826,778 00	118
19 Waterford Township .....	20,803	1,816	.....	460,319 00	777,597 00	28,673 00	.....	806,270 00	806,270 00	726
Totals .....	112,650 1/2	42,144 1/2	\$27,166,995 00	\$84,570,615 00	\$63,897,085 00	\$7,029,005 00	\$3,500 00	\$70,417,540 00	\$70,400,549 00	31,813

## Abstract of Rates and Exemptions in the County of Camden, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			14 Total tax rate per \$100 valuation.
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Audubon .....	\$15,000		\$2,350	\$5,000		\$22,350	\$1,048 92	\$2,650 43	\$6,775 00	\$1 84
2 Camden City .....	842,355	\$104,600	1,806,035	1,681,490	\$167,900	4,602,000	90,726 83	229,250 82	.....	1 75
3 Centre Township .....	20,900			23,500	1,500	45,900	1,891 49	4,779 47	15,649 44	1 93
4 Chesilhurst Borough .....	1,015		320	710		2,045	99 43	251 25	1,050 00	2 00
5 Collingswood .....	57,500		88,000	56,000		201,500	4,154 56	10,497 84	35,837 00	2 00
6 Clementon .....	14,100		3,000	23,400	500	41,000	1,818 68	4,595 46	10,000 00	1 56
7 Delaware Township .....	4,500		2,000	2,200		24,700	2,021 67	5,108 41	5,800 00	1 17
8 Gloucester Township .....	12,200		57,300	28,900	16,000	98,400	1,466 28	3,705 04	8,173 00	1 66
9 Gloucester City .....	30,000		50,000	100,000	15,000	195,000	5,700 15	14,403 28	44,631 78	1 92
10 Haddonfield Township .....	51,500		11,700	207,200	9,500	279,900	5,077 23	12,829 27	25,280 00	1 52
11 Haddon Township .....	9,800			3,200	500	13,500	1,320 25	3,336 04	7,600 00	1 39
12 Haddon Heights .....	6,000			15,000		21,000	1,388 20	3,457 21	7,307 95	1 64
13 Merchantville Borough .....	10,000		10,200	95,450		115,650	3,281 85	8,292 66	22,674 00	1 90
14 Oaklyn Borough .....	2,000		200	5,800		8,000	574 13	1,450 74	4,000 00	1 92
15 Pensauken Township .....	26,700		1,000	12,400	8,150	48,250	3,183 37	8,043 82	27,312 00	2 06
16 Voorhees Township .....	9,450			4,400	10,500	15,800	872 46	2,204 54	3,500 00	1 38
17 Winslow Township .....	3,000		500	6,300	1,000	17,250	1,517 92	3,885 51	13,750 00	1 95
18 Wood Lynne Borough .....	7,400			10,700		6,000	1,417 29	3,704 35	9,800 00	1 84
19 Waterford Township .....					3,500	21,600	1,466 01	3,704 35	9,800 00	1 84
Totals .....	\$1,124,320	\$104,600	\$2,032,225	\$2,284,650	\$234,050	\$5,779,845	\$128,006 72	\$323,450 56	\$1,040,342 96	.....

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1907.

TAXING DISTRICT.																	
1 NUMBER OF ACRES OR LOTS.		2 Value of land without improvements.		3 Value of improvements.		4 Total valuation of real estate.		5 Valuation of personal estate.		6 Deductions for debt. (Other than mortgage indebtedness.)		7 Net valuation taxable.		8 Valuation as equalized by county board.		9 Number of polls assessed.	
		Acres.		Lots.													
1	Avalon	194		8304,635		\$115,225	\$419,860	\$12,965				\$432,825	\$432,825			35	
2	Cape May City	10,500		2,907,850		1,320,750	4,228,100	338,300				4,566,400	4,411,540			725	
3	Dennis Township	30,475		285,399		149,801	435,200	111,957				547,157	546,657			486	
4	Holly Beach		4,000	1,011,174		596,675	1,607,849	160,350				1,768,199	1,768,199			513	
5	Lower Township		16,000	332,400		651,555	983,955	61,625				1,045,580	1,045,580			315	
6	Middle Township		24,913	477,320		248,600	726,120	181,950				908,070	908,070			621	
7	North Wildwood		5,797	1,513,880		419,775	1,933,655	62,813				1,995,968	1,995,968			205	
8	Ocean City, 1st Ward		1,953	1,281,995		433,920	1,715,915	77,455				1,793,370	1,793,370			234	
8	Sea Isle City, 3d Ward		9,650	2,563,768		635,925	3,204,693	120,235				3,324,988	3,324,988			142	
9	South Cape May	81		26,609		18,400	45,009	3,525				48,534	48,534			28	
10	Upper Township	28,874		272,751		200,790	473,541	92,845				566,386	566,386			430	
11	West Cape May	434		124,155		162,765	286,920	26,645				313,565	309,730			201	
12	Wildwood	1,619		865,709		724,275	1,589,984	107,725				1,697,709	1,697,709			176	
13	Woodbine	3,400		148,738		156,268	305,066	79,115				384,121	384,121			875	
14	Totals	104,871	62,678	\$12,738,368	\$6,348,449		\$19,081,817	\$1,512,825				\$20,594,642	\$20,435,447			4,685	

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1907—(Continued).

		10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			14 Total tax rate per \$100 valuation.	
		a	b	c	d	e	f	State school tax.	County tax.	Local tax.		
TAXING DISTRICT.		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.					
1	Avalon.....	\$4,000		\$40,250	\$6,050		\$50,300	\$679.93	\$1,398.02	\$7,374.03	\$2.23	
2	Cape May City.....	40,000		20,000	125,000		183,000	8,968.66	14,242.93	67,218.64	2.65	
3	Dennis Township.....	11,900			18,395		30,095	1,111.85	1,765.60	4,994.91	1.44	
4	Holly Beach.....	12,600		8,700	17,350		38,650	3,594.74	5,711.28	27,826.15	2.10	
5	Lower Township.....	4,100		31,900	36,000	1,000	42,100	2,125.66	3,377.22	9,030.67	1.39	
6	Middle Township.....	16,000		3,000	13,700	1,000	64,000	1,846.10	2,983.06	9,477.52	1.57	
7	North Wildwood.....	2,000		7,000	4,800		9,800	4,057.80	6,446.97	28,017.40	1.93	
8	Ocean City, 1st Ward.....	46,400	\$15,300	3,800	37,100		44,100	3,655.92	5,792.58	25,766.20	1.85	
9	Sea Isle City.....	5,000		10,650	56,550		88,500	6,752.84	10,739.71	47,479.85	1.95	
10	South Cape May.....	8,750			190		72,200	2,431.19	8,893.72	17,308.50	1.95	
11	Upper Township.....	4,600		500	28,750	800	98,300	1,153.46	1,829.42	5,061.79	1.42	
12	West Cape May.....	10,400		26,400	3,000		8,100	6,620.68	1,000.42	4,610.62	1.85	
13	Wildwood.....	31,370	20,000	900	10,100		46,300	3,431.44	5,463.60	24,170.28	1.95	
14	Woodbine.....				4,360	105	66,985	780.91	1,240.71	7,389.33	2.46	
Totals.....		\$197,120	\$85,300	\$102,700	\$387,025	\$3,365	\$785,510	\$41,537.84	\$66,000.00	\$286,842.94		

## Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1907.

TAXING DISTRICT.									
1		2	3	4	5	6	7	8	9
NUMBER OF ACRES OR LOTS.									
Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt, (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1									
Bridgeton, First Ward.....									
591	698	\$223,203	\$660,605	\$1,183,808	\$442,827	\$23,950	\$1,602,985	\$1,602,985	570
Second Ward.....									
227	757	618,073	632,480	1,250,553	188,870	21,600	1,417,823	1,417,823	375
Third Ward.....									
459	1,240	530,387	765,150	1,295,537	549,748	32,075	1,813,210	1,813,210	885
Fourth Ward.....									
115	1,569	373,310	621,565	994,875	285,835	23,900	1,256,810	1,256,810	849
Fifth Ward.....									
265	113	111,350	313,954	425,304	251,289	8,200	1,676,548	1,676,548	442
2									
Millville, First Ward.....									
12,155	295	230,125	713,675	943,800	387,550	8,200	1,328,150	1,328,150	858
Second Ward.....									
8	717	301,675	481,475	783,150	295,400	1,275	1,017,275	1,017,275	549
Third Ward.....									
6,582	653	146,142	466,750	1,207,657	325,890	1,582,987	1,582,987	1,582,987	984
Fourth Ward.....									
743	2,638	215,375	1,486,750	1,702,125	147,600	11,000	1,988,675	1,988,675	673
3									
Borough of Vineland.....									
12,980	2,638	603,125	1,398,975	1,997,100	496,730	11,000	2,493,890	2,493,890	792
4									
Commercial Township.....									
24,984	4			500,725	952,734	6,455	747,004	747,004	776
5									
Deerfield Township.....									
22,000	43			933,505	134,866	7,275	990,366	990,366	679
6									
Downe Township.....									
22,000	43			933,505	134,866	7,275	990,366	990,366	679
7									
Fairfield Township.....									
13,890	77	399,280	86,800	486,080	136,896	3,000	563,701	563,701	452
8									
Greenwich Township.....									
9,867	9			425,175	108,100	3,660	534,625	534,625	357
9									
Hopewell Township.....									
17,022	9			812,545	146,662	11,575	947,682	947,682	357
10									
Landis Township.....									
41,060	3,047			1,564,100	169,550		1,733,650	1,733,650	1,215
11									
Lawrence Township.....									
20,415	272	378,620	185,285	563,905	249,138	5,981	807,062	807,062	497
12									
Maurice River Township.....									
33,604	12			561,923	178,113		740,036	740,036	589
13									
Snow Creek Township.....									
11,069	11,069			423,807	38,450	2,000	480,207	480,207	265
Totals.....									
255,266	11,808	\$4,480,665	\$7,408,229	\$17,325,285	\$4,785,769	\$171,192	\$21,989,862	\$21,989,862	12,277

## Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1907—(Continued).

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			14 Total tax rate per \$100 valuation.
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1	Bridgeton, First Ward.....	\$21,000		\$68,000	\$145,000		\$166,000	\$12,966 82	\$30,843 75	\$80,702 74	\$1 85
	Second Ward.....	25,000		46,800	38,800	\$5,000	136,800				
	Third Ward.....	20,000	\$45,000		107,500	4,000	223,300				
	Fourth Ward.....	38,000			14,950		52,950				
	Fifth Ward.....	5,000			10,000	3,000	18,000				
	MILLVILLE, First Ward.....	18,500			36,500	20,000	75,000				
	Second Ward.....	30,000		5,000	84,400		119,400				
	Third Ward.....	6,850		1,500	24,700		33,100				
	Fourth Ward.....	3,000			15,100	50	18,100				
2	Borough of Vineland.....	75,000		40,000	102,000		217,000	9,052 80	21,500 10	67,586 23	2 09
3	Commercial Township.....	12,400			20,700		33,100	4,676 27	11,106 87	32,287 89	2 00
4	Deerfield Township.....	28,400	4,050		29,700	1,700	63,850	1,433 52	3,494 84	7,750 00	1 70
5	Downe Township.....	10,500			34,325	3,000	47,825	1,900 86	4,514 92	12,185 00	1 89
6	Fairfield Township.....	5,400		700	16,700		22,800	891 11	2,116 46	5,974 83	1 86
7	Greenwich Township.....	6,000		1,200	17,850	4,450	29,500	1,120 15	2,660 46	5,000 00	1 52
8	Hopewell Township.....	11,550		103,300	17,850	200	132,350	2,891 19	4,319 20	8,775 00	1 52
9	Landis Township.....	24,600		1,625	387,850	5,350	389,425	3,828 95	7,901 82	27,526 67	1 60
10	Lawrence Township.....	8,500		32,650	32,650	2,000	73,800	1,548 83	3,678 59	5,675 00	1 86
11	Maurice River Township.....	10,000			14,500	2,500	27,000	1,420 16	3,373 00	9,875 00	1 92
12	Stowe Creek Township.....	4,000		500	2,000	200	6,700	921 54	2,168 73	3,600 00	1 41
13	Totals.....	\$356,700	\$49,050	\$208,625	\$1,121,225	\$34,050	\$1,832,650	\$42,103 54	\$100,000 00	\$269,861 96	



Abstract of Ratables and Exemptions in the County of Essex, for the Year 1907.

TAXING DISTRICT.	1		2	3	4	5	6	7	8	9
	Acres.	NUMBER OF ACRES OF LOTS.								
		Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 City of Newark.....	14,976		\$122,908,480	\$123,705,701	\$246,614,181	\$51,815,061	\$2,641,319	\$235,787,923	\$235,787,923	67,364
2 City of East Orange.....	2,503		16,522,750	20,492,550	37,015,300	3,390,850	217,300	40,188,850	40,188,850	6,576
3 City of Orange.....	1,300		16,679,680	9,031,470	25,711,150	5,285,450	.....	22,006,600	22,166,000	4,545
4 Town of West Orange.....	6,212		3,293,175	3,351,425	6,624,600	890,450	.....	7,515,250	7,515,250	1,384
5 Town of Montclair.....	3,900	3,682	10,895,400	13,392,800	24,288,200	2,626,900	.....	26,915,100	26,915,100	3,384
6 Town of Bloomfield.....	1,929	2,616	3,199,500	3,623,950	6,823,450	1,090,299	.....	7,913,749	7,913,749	2,807
7 Town of Nutley.....	1,281	3,595	1,527,450	2,413,253	3,940,703	205,494	.....	4,146,233	4,152,803	1,150
8 Town of Irvington.....	889	6,724	3,297,800	2,015,589	5,883,389	316,164	.....	6,199,553	6,200,491	1,584
9 Village of South Orange.....	801 1/2	2,378	3,393,653	4,110,895	7,504,548	.....	17,430	8,703,610	9,049,712	1,070
10 Township of South Orange.....	1,751	1,934	1,893,650	1,206,750	3,099,800	262,100	.....	3,361,900	3,361,900	581
11 Township of Belleville.....	1,000	5,000	2,326,702	2,642,401	4,969,103	520,589	.....	5,489,692	5,489,692	1,400
12 Borough of Glen Ridge.....	.....	950	1,604,000	2,296,000	3,900,000	345,000	.....	4,245,000	4,245,000	.....
13 Borough of Millburn.....	4,776	1,202	1,320,750	1,123,050	2,452,800	290,900	.....	2,743,700	2,743,700	624
14 Township of Verona.....	2,036 1/2	82	304,500	229,200	533,700	28,100	.....	554,800	567,550	184
15 Borough of Verona.....	1,565 1/2	203	498,489	446,800	945,289	52,900	.....	998,189	1,015,650	334
16 Township of Caldwell.....	5,709 1/2	.....	196,660	124,200	320,860	32,250	12,300	340,810	340,810	210
17 Borough of Caldwell.....	.....	438	561,900	688,850	1,250,750	105,446	.....	1,416,196	1,416,196	342
18 Borough of North Caldwell.....	1,794	.....	101,620	92,900	194,520	16,275	.....	210,895	210,895	61
19 Borough of West Caldwell.....	3,000	25	161,937	192,493	354,430	41,300	.....	338,780	338,780	128
20 Township of Livingston.....	10,766	.....	473,900	283,300	757,200	121,400	.....	880,600	880,600	306
21 Borough of Essex Fells.....	880	59	284,745	406,575	645,170	214,625	.....	857,799	857,799	77
Totals.....	67,267	32,571	\$182,947,237	\$192,414,952	\$374,762,189	\$68,941,299	\$2,888,349	\$440,815,139	\$441,206,383	.....

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.					11 APPORTIONMENT OF TAXES.			14 Valuation.	
	a Public schools.	b Other school prop- erty.	c Public property.	d Church and char- ities.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per \$100
1 City of Newark.....	\$4,280,600	\$810,000	\$19,540,000	\$8,330,000	\$2,105,000	\$35,074,600	\$74,875 36	\$79,490 18	\$8,479 185 16	\$1 69
2 City of East Orange.....	738,000	60,000	426,300	1,031,000	130,000	2,425,300	78,108 90	133,083 80	390,133 48	1 50
3 City of Orange.....	535,500	170,000	413,500	1,190,500	280,000	2,611,500	43,081 65	73,403 83	272,361 36	1 77
4 Town of West Orange.....	183,000	16,100	16,100	98,700	30,300	328,100	14,606 18	24,886 45	137,285 00	2 36
5 Town of Montclair.....	311,000	45,000	809,600	917,700	65,800	1,651,200	62,310 55	89,128 30	390,444 58	1 65
6 Town of Bloomfield.....	136,600	17,000	101,475	311,825	18,525	583,125	15,380 68	26,206 07	104,000 00	1 84
7 Town of Nutley.....	145,150	.....	59,000	72,450	.....	276,600	8,071 14	13,751 84	53,900 00	1 83
8 Town of Irvington.....	66,400	4,700	23,300	85,125	14,000	193,525	12,050 90	20,532 68	74,778 50	1 74
9 Village of South Orange.....	110,000	188,100	46,000	216,150	3,500	563,750	17,588 47	29,367 77	84,623 62	1 47
10 Township of South Orange.....	28,000	.....	35,000	12,000	.....	75,000	6,533 98	11,132 80	25,080 20	1 28
11 Township of Belleville.....	90,000	35,000	388,000	133,500	17,500	664,000	10,669 42	18,178 91	63,534 67	1 76
12 Borough of Glen Ridge.....	102,000	.....	37,000	90,000	5,000	234,000	8,250 33	14,057 15	53,971 22	1 80
13 Township of Millburn.....	52,000	11,000	41,700	28,800	3,100	136,600	5,332 48	9,085 66	42,750 00	2 09
14 Township of Verona.....	10,000	.....	910,500	4,000	.....	924,500	1,103 06	1,879 42	6,773 52	1 72
15 Borough of Verona.....	14,000	.....	180,000	25,000	.....	219,000	1,973 96	3,363 28	8,781 25	1 40
16 Township of Caldwell.....	1,550	.....	.....	6,400	700	8,650	662 37	1,128 59	3,040 00	1 42
17 Borough of Caldwell.....	28,000	95,000	7,500	126,100	5,000	261,600	2,732 43	4,689 08	14,763 00	1 57
18 Borough of North Caldwell.....	1,200	409,700	504,200	.....	.....	595,400	409 77	698 17	1,860 91	1 18
19 Borough of West Caldwell.....	500	.....	.....	2,000	.....	2,500	658 43	1,121 86	3,271 09	1 50
20 Township of Livingston.....	8,500	.....	.....	16,800	.....	25,300	1,711 48	2,916 07	8,581 45	1 50
21 Borough of Essex Falls.....	.....	.....	.....	3,500	.....	3,500	1,364 74	2,325 28	3,300 00	1 00
Totals.....	\$6,891,100	\$1,440,800	\$23,033,175	\$12,706,550	\$2,698,425	\$46,775,750	\$857,495 98	\$1,461,027 79	\$5,131,989 01	.....

State school tax rate, .1945. County tax rate, .3315.

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1907.

1 NUMBER OF ACRES OR LOTS.		2	3	4	5	6	7
Acres.	Lots.	Total valuation of real estate with improvements.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 Clayton Borough.....	2,116	\$707,285	\$232,382	\$4,450	\$955,167	\$955,167	588
2 Clayton Township.....	1,586	23,900	1,950	.....	25,850	25,850	.....
3 Deptford.....	11,080	903,550	98,500	.....	1,002,050	1,002,050	534
4 East Greenwich.....	8,969	610,400	176,000	.....	786,400	786,400	328
5 Elk.....	11,261	333,950	53,133	.....	387,133	387,133	231
6 Franklin.....	29,908	698,550	69,500	.....	728,050	728,050	519
7 Glasboro.....	5,385	971,050	290,550	3,000	1,258,600	1,258,600	645
8 Greenwich.....	5,509	612,874	211,000	.....	723,874	723,874	217
9 Harrison.....	11,956	996,132	301,715	.....	1,297,847	1,297,847	422
10 Logan.....	13,542	672,000	116,705	800	787,905	787,905	374
11 Mantua.....	9,885	717,525	124,615	.....	842,140	842,140	407
12 Monroe.....	26,400	842,207	172,473	.....	1,014,680	1,014,680	725
13 National Park Borough.....	856	176,570	7,725	.....	184,295	184,295	53
14 Paulsboro Borough.....	901,980	901,980	248,020	.....	1,150,000	1,150,000	518
15 Pittman Borough.....	1,124	784,421	114,634	.....	899,055	899,055	381
16 South Harrison.....	9,764	476,925	121,100	.....	598,025	598,025	197
17 Swedesboro Borough.....	475	764,975	220,355	6,700	978,680	978,680	386
18 Washington.....	13,885	581,075	94,300	.....	675,375	675,375	380
19 Weonaun Borough.....	431	424,785	61,860	.....	486,645	486,645	166
20 West Deptford.....	9,197	1,068,750	209,600	1,000	1,296,750	1,296,750	468
21 Woodbury City.....	1,358	2,875,150	561,220	115,800	3,320,570	3,320,570	1,115
22 Woolwich.....	13,048	648,470	115,487	6,700	757,257	757,257	296
<b>Totals.....</b>	<b>187,005</b>	<b>\$16,612,524</b>	<b>\$3,622,824</b>	<b>\$139,050</b>	<b>\$20,096,298</b>	<b>\$20,096,298</b>	<b>8,850</b>

TAXING DISTRICT.

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1907—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Total tax rate per \$100 valuation.
	a	b	c	d	e	f	9	10	11	12
	Public schools.	Other school prop-erty.	Public property.	Church and char-itable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
1 Clayton Borough.....	\$5,000		\$10,000	\$41,000	\$8,000	\$64,000	\$1,827 30	\$4,942 95	\$8,250 00	13 51
2 Clayton Township.....							49 42	133 85		17 11
3 Deptford.....	8,900		1,400	9,650	2,000	21,950	1,016 95	5,183 85	3,395 00	14 8
4 East Greenwich.....	7,100		11,000	14,700	12,900	45,700	1,503 50	4,060 62	4,025 00	1 95
5 Elk.....	2,000			11,900		13,900	740 39	2,063 45	8,300 00	1 51
6 Franklin.....	1,200			19,900	1,400	30,500	1,332 03	3,767 60	6,300 00	1 49
7 Glassboro.....	15,000		500		2,800	44,100	2,406 78	6,513 24	12,321 97	1 63
8 Greenwich.....	7,800		3,500	1,000		12,000	1,384 04	3,746 05	6,650 00	1 45
9 Harrison.....	8,000		5,000	15,000		28,000	2,370 20	6,406 23	8,096 91	1 32
10 Logan.....	6,200		3,000	9,500	1,600	22,300	1,506 75	4,077 45	6,775 00	1 32
11 Mantua.....	5,800			11,500	3,800	18,600	1,601 17	4,338 75	3,385 00	1 80
12 Monroe.....	18,600		6,000	25,000	1,500	51,100	1,940 84	5,230 95	10,732 00	1 69
13 National Park Borough.....	5,140		4,000			9,140	352 37	953 74	1,600 00	1 53
14 Paulsboro Borough.....	7,000		4,000	23,000		34,000	2,200 80	5,951 24	10,890 00	1 61
15 Pitman Borough.....	2,000		2,000	7,500		11,500	1,709 00	4,632 60	7,521 00	1 51
16 South Harrison.....	3,800			2,800		6,800	1,143 42	3,094 80	2,800 00	1 14
17 Swedesboro Borough.....	7,600			36,800		44,400	1,871 42	5,064 40	8,269 00	1 51
18 Washington.....	8,000			6,000		14,000	1,291 31	3,495 65	5,133 50	1 40
19 Wenonah Borough.....	7,000		6,500	49,400		62,900	930 46	2,518 40	5,600 00	1 82
20 West Deptford.....	22,000		6,700	47,800		76,500	2,480 88	6,710 61	8,140 00	1 29
21 Woodbury City.....	28,200		164,000	147,000	5,700	345,900	6,354 90	17,183 90	85,200 00	1 73
22 Woolwich.....	2,400			8,000	3,400	8,900	1,447 87	3,918 90	4,465 00	1 25
Totals.....	\$186,040		\$227,600	\$508,250	\$43,500	\$965,390	\$38,422 59	\$104,000 00	\$169,599 38	....

Average rate throughout county, \$1.55.

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1907.

TAXING DISTRICT.	1		2	3	4	5	6	7	8	9
	NUMBER OF ACRES OR LOTS.									
	Acre.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 Jersey City .....		165,785	\$139,255,287	\$108,906,765	\$248,162,052	\$18,877,702		\$267,039,754	\$267,039,754	5,793
2 Bayonne .....		About 30,000	11,159,696	15,555,095	26,714,790	4,071,715		30,786,505	33,286,505	None
3 Hoboken .....		About 720	29,999,300	33,838,519	63,837,819	3,949,600		67,787,419	67,787,419	1,529
4 North Bergen .....			4,574,315	4,526,500	9,100,815	925,195		10,027,010	10,027,010	1,373
5 Borough of Secaucus .....		671 Upland. 1,388 Meadow.	1,135,565	1,173,575	2,309,140	233,100		2,542,240	2,542,240	239
6 West Hoboken .....		6,000	7,037,000	12,427,300	19,464,300	1,454,900		20,919,200	20,919,200	1,555
7 West New York .....		7,825	5,940,720	2,634,700	8,575,420	198,600	In Hudson County.	8,774,020	8,774,020	396
8 Town of Union .....		3,948 { 10 plots	3,623,100	8,452,100	12,075,200	359,000	No deductions for debt allowed	12,434,200	12,434,200	1,024
9 Weehawken .....		1,770	8,077,350	6,555,975	14,633,325	302,350		14,935,675	14,935,675	None
10 Guttenberg .....		1,400	781,800	1,532,350	2,314,150	111,075		2,425,225	2,425,225	None
11 Kearny .....		9,600	5,272,615	7,439,570	12,712,185	1,232,965		13,945,150	13,945,150	None
12 Harrison .....		7,989	3,207,455	4,871,784	8,079,239	1,744,216		9,823,455	9,823,455	None
13 East Newark Borough .....		44	694,450	1,994,750	2,589,200	679,800		3,219,000	3,219,000	None
Totals .....			\$220,698,652	\$209,848,993	\$430,517,635	\$34,141,218		\$464,658,853	\$467,158,853	

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1907—(Continued).

10 PROPERTY EXEMPT FROM TAXATION.										11 APPORTIONMENT OF TAXES.			12 COUNTY TAX.		13 LOCAL TAX.		14 Total tax rate per \$1,000 valuation.
										State school tax.	County tax.	Local tax.					
a	b	c	d	e	f												
Public schools.	Other school prop-erty.	Public property.	Church and char-itable.	Cemeteries and graveyards.	Total amount of exempt property.												
1 Jersey City.....	\$9,370,515	\$5,065,000	\$4,942,180	\$1,780,160	\$16,517,404	\$852,171 19	\$886,901 72	\$3,081,821 30	\$16 18								
2 Bayonne.....	607,700	35,000	478,700	379,300	6,000	1,506,700	43,898 14	110,563 52	440,813 49								
3 Hoboken.....	1,574,700	681,200	1,062,900	1,316,500	75,000	4,740,300	89,378 59	225,112 29	645,144 20								
4 North Bergen.....	186,000	None	483,000	123,000	150,000	942,000	13,220 95	33,298 79	88,740 50								
5 Borough of Secaucus.....	27,000	None	1,316,000	2,000	None	1,345,000	3,352 70	8,444 23	8,465 00								
6 West Hoboken.....	313,700	82,200	125,700	507,400	None	1,089,000	27,588 18	69,484 63	162,600 00								
7 West New York.....	138,000	4,800	18,000	50,700	None	211,500	11,571 15	29,143 54	101,068 12								
8 Town of Union.....	297,300	78,000	135,700	146,500	None	567,500	16,368 18	41,301 09	83,000 00								
9 Weehawken.....	215,000	20,000	130,000	45,000	None	410,000	19,697 12	49,609 92	138,993 00								
10 Guttenberg.....	30,000	None	14,700	15,000	None	50,700	3,198 38	8,055 56	28,544 16								
11 Kearny.....	418,150	23,000	88,050	415,900	20,000	965,100	18,390 82	46,319 82	138,238 48								
12 Harrison.....	103,000	35,800	161,600	185,400	None	485,800	12,629 31	32,629 31	105,500 00								
13 East Newark Borough.....	82,400	None	4,600	6,400	None	43,400	4,245 21	10,692 14	14,100 00								
Totals.....										\$616,065 75	\$1,551,646 56	\$5,086,528 25					

Total tax valuations of Hudson County..... 0.00131879688.  
County tax rate..... 0.0033215718.

Total tax valuations of Hudson County—State school tax rate..... 0.0013187988.

County tax rate..... 0.0083215718.

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1907.

TAXING DISTRICT.		NUMBER OF ACRES OR LOTS.		Total valuation of real estate.	Value of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Number of polls assessed.
		Acres.	Lots.					
1	Alexandria Township.....	16,280	100	\$498,506	\$124,228	\$8,700	\$614,084	295
2	Bathelhem Township.....	12,570	74	428,180	116,940	4,125	540,995	225
3	Bloombury Borough.....	600	185	261,792	127,585	3,000	385,487	178
4	Clinton Township.....	19,866	242	918,613	250,988	82,700	1,146,096	580
5	Town of Clinton.....	.....	275	476,480	298,288	52,848	1,681,870	502
6	Delaware Township.....	22,799	98	822,894	274,161	18,025	1,079,080	525
7	East Amwell Township.....	17,011	83	628,380	315,079	23,767	911,892	347
8	Franklin Township.....	14,284	68	578,865	218,623	80,276	761,713	323
9	Frenchtown Borough.....	889	293	399,965	249,861	28,800	625,616	189
10	High Bridge Borough.....	1,066	276	537,064	273,868	6,960	808,687	342
11	Holland Township.....	14,861	108	798,896	308,808	17,710	1,083,994	394
12	Junction Borough.....	734	213	545,749	340,777	3,860	882,676	284
13	Kingwood Township.....	21,798	32	554,131	280,261	27,080	757,862	357
14	Lambertville City, First Ward.....	.....	853	402,697	88,940	300	491,837	331
	Second Ward.....	.....	850	697,745	880,741	27,090	1,001,396	274
	Third Ward.....	.....	570	769,410	164,965	4,215	980,150	468
15	Lebanon Township.....	16,747	186	665,810	155,979	13,350	808,439	582
16	Village of Flemington.....	.....	186	665,810	155,979	13,350	808,439	582
17	Raritan Township.....	229	477	1,218,185	496,145	60,872	1,643,458	880
18	Readington Township.....	22,762	75	864,060	802,683	26,529	1,141,154	480
19	Stockton Borough.....	28,778	454	1,106,620	226,675	88,126	1,300,170	667
20	Tewksbury Township.....	.....	185	155,625	61,170	.....	216,795	129
21	Union Township.....	19,600	548	785,075	285,902	20,525	1,000,452	502
22	West Amwell Township.....	12,522	56	518,845	171,995	21,485	669,405	272
	.....	13,289	174	368,190	121,527	9,680	480,067	186
Totals.....		255,785	5,416	\$14,978,757	\$5,403,836	\$475,296	\$19,907,295	8,365

## Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1907—(Continued).

TAXING DISTRICT.		PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			
		Public schools.	Other school prop-erty.	Public property.	Church and chart-ter.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per \$100 valuation.
1	Alexandria Township.....	\$3,000	\$700	.....	\$13,000	\$7,000	\$23,700	\$1,240 91	\$2,728 78	\$3,800 00	\$1 91.75
2	Bethlehem Township.....	4,300	.....	.....	10,000	950	13,300	1,073 81	2,404 19	3,700 00	1 23.89
3	Bloombury Borough.....	6,400	.....	.....	11,700	700	18,800	1,779 04	1,713 11	1,650 00	1 02.84
4	Clinton Township.....	10,000	.....	.....	27,400	6,100	43,500	2,316 17	5,093 27	9,700 00	1 44.23
5	Town of Clinton.....	6,000	.....	\$1,500	41,500	11,500	63,500	1,276 96	2,808 04	6,945 00	1 71.37
6	Delaware Township.....	7,600	.....	.....	26,000	7,100	40,700	2,180 64	4,795 23	8,825 00	1 41.55
7	East Amwell Township.....	6,225	.....	.....	17,200	3,600	27,025	1,842 86	4,032 47	6,745 00	1 34.85
8	Franklin Township.....	4,300	.....	.....	20,100	2,300	26,700	1,539 36	3,385 07	4,355 00	1 20.22
9	Freightown Borough.....	10,000	.....	3,500	19,500	900	33,500	1,264 32	2,780 25	4,365 00	1 31.40
10	High Bridge Borough.....	23,000	100	20,000	21,400	.....	64,500	1,624 19	3,571 60	9,348 38	1 76.72
11	Holland Township.....	7,100	.....	.....	28,500	400	36,000	2,190 67	4,817 29	6,540 50	1 21.36
12	Junction Borough.....	3,000	1,200	25,800	2,500	.....	32,500	1,783 82	3,922 03	6,700 00	1 37.91
13	Kingwood Township.....	4,900	.....	8,500	.....	.....	13,400	1,580 57	3,265 73	4,800 00	1 23.32
14	Lambertville City, First Ward.....	6,000	.....	8,000	105,700	5,000	14,000	992 95	2,183 51	.....	1 78.99
	Second Ward.....	8,000	5,000	9,500	.....	.....	128,200	2,023 74	4,450 23	28,774 77	.....
	Third Ward.....	6,000	.....	3,000	36,500	.....	45,500	1,879 76	4,133 61	.....	.....
15	Lebanon Township.....	20,000	.....	300,000	33,500	2,000	355,500	1,633 79	3,592 72	10,000 00	1 89.20
16	Village of Flemington.....	25,000	.....	50,000	75,100	6,300	156,400	3,321 30	7,303 56	13,294 55	2 15.81
17	Raritan Township.....	9,000	.....	7,000	11,000	.....	27,000	2,306 18	5,071 31	20,428 25	1 35.10
18	Readington Township.....	10,500	.....	.....	43,400	1,750	55,650	2,627 54	5,777 98	10,800 00	1 42.59
19	Stockton Borough.....	3,200	.....	.....	10,300	.....	13,500	488 13	963 44	2,750 00	1 85.55
20	Tewksbury Township.....	4,700	.....	.....	26,300	2,600	33,600	2,021 84	4,446 03	6,250 00	1 22.10
21	Union Township.....	6,900	.....	.....	19,700	4,000	30,000	1,352 82	2,974 85	3,700 00	1 15.86
22	West Amwell Township.....	3,700	.....	.....	12,000	1,000	16,700	970 22	2,133 52	4,099 00	1 46.16
Totals.....		\$198,875	\$7,000	\$439,800	\$611,800	\$62,800	\$1,320,275	\$40,231 09	\$88,468 42	\$178,340 45	.....



## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1907.

TAXING DISTRICT.	1		2	3	4	5	6	7	8	9
	NUMBER OF ACRES OR LOTS.									
	Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 East Windsor Township.....	9,838	.....	.....	.....	\$485,225	\$110,889	\$1,539	\$594,525	\$594,525	205
2 Ewing Township.....	8,678	.....	.....	.....	1,069,373	228,184	17,550	1,290,007	1,290,007	331
3 Hamilton Township.....	20,788	.....	.....	.....	3,061,634	694,157	.....	3,755,791	3,755,791	940
4 Hightstown Borough.....	*	.....	\$196,750	\$576,501	773,251	983,042	66,240	1,090,053	1,090,053	429
5 Hopewell Borough.....	171	337	*	*	443,330	184,749	24,429	593,650	593,650	900
6 Hopewell Township.....	43,675	.....	.....	.....	1,559,555	369,335	28,039	1,900,251	1,900,251	717
7 Lawrence Township.....	12,018	.....	.....	.....	1,094,490	222,074	1,030	1,315,534	1,315,534	487
8 Pennington Borough.....	141	*	*	*	830,029	130,240	6,460	462,909	462,909	195
9 Princeton.....	9,255	.....	.....	.....	8,214,255	852,613	14,328	4,052,540	4,052,540	648
10 Princeton Township.....	12,305	.....	.....	.....	1,020,862	894,896	17,000	1,897,758	1,897,758	332
11 Washington Township.....	12,835	.....	.....	.....	574,556	94,895	.....	669,453	669,453	319
12 West Windsor Township.....	14,968	.....	.....	.....	821,731	146,425	7,175	960,981	960,981	312
13 Trenton.....	.....	.....	22,086,550	37,918,650	59,955,200	10,110,951	1,092,764	68,973,867	68,973,867	17,661
Totals.....	.....	.....	\$22,233,300	\$38,405,151	\$74,402,993	\$14,480,900	\$1,287,154	\$87,546,739	\$87,546,739	22,816

\* Not given in duplicate.

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			14 Total tax rate per \$100 valuation.	
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.		
TAXING DISTRICT.											
1 East Windsor Township.....	\$2,300		\$13,500	\$50,000	\$600	\$2,900	\$1,111 80	\$2,188 48	\$3,885 23	\$1 10	
2 Fawcett Township.....	11,900			65,200	40,200	76,400	2,892 63	4,711 77	6,585 00	99	
3 Hamilton Township.....	32,700		10,400	58,400	2,000	188,100	7,020 48	13,825 25	24,099 97	1 20	
4 Hightstown Borough.....	8,000	\$105,000	1,000	26,000	9,000	183,900	2,087 58	4,012 54	7,119 77	1 22	
5 Hopewell Borough.....	6,500		56,000	9,500	3,400	42,500	1,098 68	2,185 25	5,569 85	1 49	
6 Hopewell Township.....	14,750	108,500	20,000	13,800	600	187,150	3,552 02	6,994 92	11,682 39	1 18	
7 Lawrence Township.....	6,000	555,000	3,600	47,500	1,500	586,400	2,459 05	4,842 55	5,800 00	96	
8 Lawrence Borough.....	10,000	60,000	56,660	191,585	8,150	122,600	865 10	1,703 62	3,152 66	1 14	
9 Princeton.....	20,000	2,120,875	5,500	5,400	50	2,897,270	7,575 15	14,917 60	35,863 60	1 44	
10 Princeton Township.....	2,000			9,400	600	13,500	8,547 36	6,985 74	8,200 00	96	
11 Washington Township.....	2,800			10,000	500	12,800	1,251 37	2,464 29	2,300 00	87	
12 West Windsor Township.....	1,480,000	128,700	6,392,375	2,687,025	385,100	10,983,000	1,796 80	253,894 57	4,300 00	94	
13 Trenton.....							128,927 59		628,925 57	1 50	
Totals.....	\$1,550,250	\$3,073,075	\$6,559,085	\$3,173,810	\$421,700	\$14,777,870	\$163,645 63	\$322,264 00	\$746,894 04		

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1907.

TAXING DISTRICT.										
1		2	3	4	5	6	7	8	9	
NUMBER OF ACRES OR LOTS.										
Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.	
1 New Brunswick.....	562	9,589	\$4,827,710	\$8,881,064	\$2,079,850	\$6,000	\$10,955,414	\$10,955,414		
2 South Brunswick.....	28,465	175		1,106,411	229,692		1,335,103	1,335,108		
3 East Brunswick.....	14,098	746		809,220	154,639		963,859	963,859		
4 North Brunswick.....	7,387	501		499,325	123,900		623,225	623,225		
5 Cranbury.....	11,000	187		725,400	221,445	400	946,445	946,445		
6 Monroe.....	20,833	87		729,954	94,539		824,543	824,543		
7 Madison.....	20,390	1,367		713,025	90,050		803,075	803,075		
8 Sayreville.....	7,492	968		1,287,466	433,615		1,671,081	1,671,081		
9 South Amboy.....	381	4,801	686,598	2,275,335	552,266		2,827,601	2,827,601		
10 Perth Amboy.....	1,478	10,142	4,291,278	10,718,121	4,297,322		15,015,443	15,015,443		
11 Woodbridge.....	11,889	4,580		2,795,520	220,425		3,005,945	3,005,945		
12 Piscataway.....	15,700	5,000		2,027,095	835,079	8,300	2,858,874	2,858,874		
13 Raritan.....	14,864	1,173		1,049,674	48,885		1,098,569	1,098,569		
14 Dunellen Borough.....	150	1,415		657,975	79,800		737,775	737,775		
15 Helmetta Borough.....	841	94		294,250	417,500		711,750	711,750		
16 Jamesburg Borough.....	256	490		463,700	115,074		578,774	578,774		
17 Milltown Borough.....	873	193		442,780	104,700		547,480	547,480		
18 South River.....	14,311	828		1,086,885	272,337		1,369,222	1,369,222		
19 Metuchen Borough.....	1,054	205		1,205,089	164,545		1,369,634	1,369,634		
20 Highland Park Borough.....	818	720		619,840	83,165		703,005	703,005		
21 Roosevelt Borough.....	2,013	1,609		1,802,905	916,900		2,719,805	2,719,805		
Totals.....	174,805	43,320	\$9,805,586	\$12,063,934	\$40,080,034	\$14,535,288	\$8,700	\$51,606,622	\$51,606,622	

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			14 Total tax rate per \$100 valuation.	
	a Public schools.	b Other school property.	c Public property.	d Church and church table.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.		
TAXING DISTRICT.											
1 New Brunswick.....	\$197,400	\$1,024,900	\$895,845	\$893,100	\$80,420	\$2,255,665	\$20,379 57	\$35,028	\$152,251 35	\$1 90	
2 South Brunswick.....	18,187			15,000		33,587	2,484 79	4,265	13,488 37	1 46	
3 East Brunswick.....	14,200		4,700	10,900	2,400	32,200	1,794 28	3,082	10,110 00	1 56	
4 North Brunswick.....	2,600			3,600	109,400	115,600	1,160 70	1,968	2,475 00	87	
5 Cranbury.....	8,700			33,800	1,400	43,400	1,761 89	3,025	4,098 00	92	
6 Monroe.....	4,400		150,000	2,400	1,600	157,400	1,535 15	2,637	6,700 00	1 28	
7 Madison.....	6,300		25,000	3,600		34,900	1,495 22	2,568	5,950 00	1 26	
8 Sayreville.....	23,200			25,900	3,500	52,600	3,110 71	5,343	12,300 00	1 20	
9 South Amboy.....	52,000			110,100	900	163,000	5,261 34	9,041	41,350 00	1 85	
10 Perth Amboy.....	309,200		134,875	412,245	8,750	865,160	27,931 72	48,007	182,820 00	1 72	
11 Woodbridge.....	50,000		164,000	40,000	1,500	255,500	5,598 05	9,141	83,640 00	1 64	
12 Piscataway.....	30,200		6,000	20,500	2,400	59,100	5,319 50	9,141	22,385 50	1 24	
13 Raritan.....	18,500		200	24,500	4,000	47,200	2,044 84	3,513	12,246 46	1 60	
14 Dunellen Borough.....	10,000		2,500	31,000		43,500	1,373 76	2,359	5,475 00	1 38	
15 Helmsburg Borough.....	12,000			25,000		37,000	1,325 35	2,276	5,475 00	1 28	
16 Jamesburg Borough.....	5,000			18,000	5,000	28,000	1,078 02	1,851	6,156 00	1 54	
17 Milltown Borough.....	5,500			15,000		20,500	1,019 81	1,751	9,370 81	1 70	
18 South River.....	15,000		2,000	32,100	5,000	54,100	2,436 65	4,186	14,660 00	1 64	
19 Menchen Borough.....	10,000		6,000	57,000	16,500	89,500	2,549 02	4,379	15,625 00	1 65	
20 Highland Park Borough.....	6,000		2,000	7,000		15,000	1,300 10	2,248	8,227 11	1 67	
21 Roosevelt Borough.....	30,200		4,200	10,800		45,200	5,060 34	8,695	31,835 00	1 68	
Totals.....	\$828,677	\$1,024,900	\$841,320	\$1,591,045	\$192,170	\$4,478,112	\$66,024 81	\$165,000	\$601,153 60		

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1907.

1		2		3	4	5	6	7	8	9
NUMBER OF ACRES OR LOTS.		Value of land without improvements.		Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
Acres.	Lots.									
1 Atlantic.....	18,809		\$761,110		\$125,493		\$10,600	\$876,005	\$876,005	287
2 Eatontown.....	3,519	\$1,398,710	1,913,485	\$814,725	2,001,273		6,900	2,040,438	2,040,438	583
3 Freehold.....	20,811	1,535,900	2,895,650	1,041,950	2,863,650		282,055	3,675,555	3,675,555	936
4 Holmdel.....	11,284		869,870		296,176		3,100	1,132,446	1,132,446	327
5 Howell.....	24,740		896,410		59,106			955,516	955,516	670
6 Manalapan.....	17,101		721,189		114,694		10,955	824,928	824,928	357
7 Marlboro.....	17,497		880,788		180,500		22,190	989,098	989,098	414
8 Matawan.....	3,810		468,950		42,666		7,650	508,966	508,966	287
9 Middletown.....		244,125	3,400,720	224,825	3,625,545		42,550	3,694,870	3,694,870	998
10 Neptune.....	650	888,955	4,121,990	3,233,085	4,727,110			4,594,700	4,594,700	1,050
11 Ocean.....	5,162	1,274,290	2,467,190	1,192,900	1,269,116			2,588,106	2,588,106	867
12 Raritan.....	6,022		1,568,053		516,837		237,831	1,867,009	1,867,009	2,124
13 Shrewsbury.....		6,790,541	9,114,435	2,323,894	1,845,819		408,432	10,551,822	10,551,822	518
14 Upper Freehold.....	28,737		1,079,935		389,424		11,405	1,457,954	1,457,954	379
15 Millstone.....	23,403		697,879		153,906		8,110	848,675	848,675	248
16 Wall.....	12,900		1,265,515		118,452			1,383,967	1,383,967	993
17 Asbury Park.....	3,641	5,008,000	9,359,650	4,351,650	1,151,980			10,511,680	10,511,680	2,487
18 Atlantic Highlands.....	64	623,488	1,367,175	743,687	377,160		42,950	1,672,825	1,672,825	196
19 Atlantentown.....	293	40,940	253,705	212,765	157,984		11,700	386,989	386,989	47
20 Allenhurst.....	185	927,075	2,094,475	1,107,400	318,296			2,352,711	2,352,711	168
21 Belmar.....	1,225	1,162,900	2,512,400	1,949,950	197,900			2,710,800	2,710,800	102
22 Deal.....	953	2,053,050	3,966,650	1,913,600	314,320			4,280,970	4,280,970	99
23 Englishtown.....	112	49,875	188,175	185,300	43,753			231,928	231,928	92
24 Bradley Beach.....	1,058	619,450	1,283,040	663,640	36,065			1,319,175	1,319,175	219
25 Manasquan.....		272,417	485,925	212,680	167,770			781,595	781,595	386
26 Neptune City.....			1,175,850		146,514			559,013	559,013	190
27 Sea Bright.....			2,086,783		186,505			1,821,864	1,821,864	194
28 Spring Lake.....	2,182	1,193,228	919,750	893,535	74,425		1,900	2,271,958	2,271,958	72
29 Avon.....	900	404,500	515,250	398,050	50,700			448,750	448,750	305
30 Highlands.....	44	194,200	398,050	218,860	445,762			876,198	876,198	408
31 Matawan Borough.....	282	33,250	139,050	105,800	40,103			165,753	165,753	95
32 Farmingdale.....	192	6,857,690	18,708,230	6,865,570	1,687,369		13,400	15,049,474	15,049,474	8,443
33 Long Branch.....	6,128		1,053,042		93,095			1,146,137	1,146,137	106
34 Monmouth Beach.....	313	604,395		448,647						
35 Rumson.....	207									
Totals.....	195,884	\$32,096,949	\$75,217,931	\$23,635,453	\$11,499,291	\$1,291,958		\$85,099,060	\$85,423,314	19,086

\* New borough.

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1907—(Continued).

TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			14 Total tax value per \$100 valuation.
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and grave-yards.	f Total amount of exempt property.	11 State school tax.	12 County tax.	13 Local tax.	
1 Atlantic.....	\$6,000			\$8,500	\$500	\$15,000	\$1,618 65	\$3,490 16	\$5,500	\$1 22
2 Eatontown.....	15,200		\$850	64,500	30,000	110,550	3,892 88	8,869 84	16,100	1 35
3 Freehold.....	45,300	\$4,000	102,000	117,000	9,000	277,300	6,791 52	14,602 23	17,180	1 06
4 Howell.....	4,400			31,000	3,000	38,500	2,129 45	4,578 33	6,650	1 16
5 Howell.....	11,600		2,600	16,000	16,500	44,100	1,765 57	3,796 04	6,975	1 32
6 Manalapan.....	10,300			6,600	1,000	20,400	1,524 25	3,277 22	5,454	1 25
7 Marlboro.....	6,600		800	26,500	2,300	36,200	1,827 62	3,929 45	7,660	1 36
8 Matawan.....	500			3,000	1,000	4,500	981 19	2,002 12	4,690	1 52
9 Middletown.....	21,700		800	62,900	30,600	116,000	6,827 25	14,678 85	24,243	1 24
10 Neptune.....	92,600		29,500	183,750	12,000	267,850	8,489 83	18,253 67	40,515	1 47
11 Ocean.....	15,350		10,400	5,100		30,850	4,782 21	10,261 94	13,100	1 09
12 Raritan.....	29,100		73,500	67,400	4,000	174,000	3,449 79	7,417 18	16,470	1 47
13 Shrewsbury.....	172,000	10,500	197,350	389,200	35,000	804,050	19,497 20	41,919 92	81,320	1 36
14 Upper Freehold.....	6,550			16,500	2,000	25,050	2,693 95	5,792 11	6,175	1 02
15 Millstone.....	9,700		15,300	15,300		25,000	1,568 15	3,871 58	5,500	1 24
16 Wall.....	30,000	8,000	180,000	20,000	3,000	241,000	2,557 25	5,498 18	12,100	1 46
17 Asbury Park.....	73,000		305,000	175,400		553,400	19,422 98	41,760 24	166,182	2 17
18 Atlantic Highlands.....	32,300		138,000	76,900		247,200	3,143 75	6,759 20	28,265	1 95
19 Allentown.....	3,000		15,450	25,800	3,100	47,350	737 23	1,585 08	2,875	1 70
20 Allentown.....			122,200	10,250		132,450	4,347 25	9,846 77	26,390	1 70
21 Belmar.....			115,750	74,500		202,350	5,008 96	10,769 47	36,765	1 94
22 Deal.....	12,100		145,000	37,000		182,000	7,910 13	17,007 29	60,504	2 00
23 Englishtown.....	3,500		4,900	21,600		30,000	428 55	921 89	1,999	1 42
24 Bradley Beach.....	5,800		1,000	23,650		30,450	2,437 42	5,240 67	21,355	2 21
25 Manasquan.....	15,000		2,000	43,900		60,900	1,444 20	3,105 09	8,450	1 67
26 Neptune City.....	15,000		2,000			17,000	1,082 92	2,220 82	10,108	2 40
27 Sea Bright.....	40,000		8,000			88,000	2,442 49	5,251 45	11,700	1 47
28 Spring Lake.....	5,800		150,675	52,950		209,425	4,198 09	9,025 99	36,950	2 21
29 Avon.....			18,900	29,700		48,600	1,837 00	3,949 62	14,750	2 07
30 Highlands.....	5,000			10,400		15,400	829 19	1,782 78	2,700	1 19
31 Matawan Borough.....	12,000		1,000	42,000	700	55,700	1,831 50	3,937 79	11,695	1 76
32 Farmingdale.....	5,000			20,000		25,000	906 27	658 49	1,800	1 55
33 Long Branch.....	191,950	62,000	283,100	308,500		815,550	28,022 79	60,250 24	224,890	2 06
34 Monmouth Beach.....				20,000		20,000	2,117 79	4,553 83	11,075	1 54
35 Rumson.....										
Totals.....	\$896,250	\$64,500	\$1,880,775	\$1,995,900	\$153,700	\$5,011,125	\$157,845 22	\$339,374 59	\$942,510	

\* New borough.

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1907.

1		2	3	4	5	6	7	8	9
TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Value of personal estate.	Deductions for debt, (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
	Acres.								
1 Boonton Township.....	4,992	169,100	12,750	\$169,100	\$27,600		\$196,700		22
2 Chatham Township.....	5,397	513,480	112,625	526,280	41,690		567,920		174
3 Chester Township.....	17,727	488,850	188,900	601,475	88,354		689,829		365
4 Hanover Township.....	27,657	2,304,355	99,135	2,493,255	637,854		3,131,189		986
5 Jefferson Township.....	24,128	451,952	84,560	551,087	44,586		595,673		287
6 Mendham Township.....	10,276	426,875	84,560	511,435	44,125		555,560		104
7 Montville Township.....	10,999	581,170	1,989,600	3,292,600	683,000		3,975,600		490
8 Morris Township.....	7,950	1,303,000	106,450	1,409,450	90,894		1,500,344		670
9 Mount Olive Township.....	18,148	397,297	278,375	675,672	152,790		828,462		289
10 Passaic Township.....	17,690	702,475	46,000	748,475	95,700		844,175		419
11 Pequannoc Township.....	19,869	608,200	46,000	654,200	95,700		749,900		445
12 Randolph Township.....	11,797	463,180	136,545	599,725	98,512		698,237		561
13 Rockaway Township.....	29,321	1,318,786	590,222	1,918,786	77,900		1,996,686		1,200
14 Roxbury Township.....	10,496	244,635	590,222	834,857	253,240		1,088,097		601
15 Washington Township.....	26,000	636,475	190,000	826,475	250,700		1,077,175		559
16 Butler Borough.....	837	508,000	412,650	920,650	172,825		1,093,475		587
17 Chatham Borough.....	762	266,850	486,940	753,790	79,814		833,604		315
18 Florham Park Borough.....	4,988	395,087	743,493	1,138,580	114,856		1,253,436		383
19 Madison Borough.....	50	515,120	1,648,445	2,163,565	566,480		2,730,045		180
20 Mendham Borough.....	3,253	1,157,255	116,825	1,274,080	124,500		1,398,580		255
21 Mount Arlington Borough.....	1,222	189,300	231,100	420,400	89,700		510,100		63
22 Netcong Borough.....	343	64,000	201,150	265,150	61,475		326,625		265
23 Rockaway Borough.....	278	172,500	505,400	677,900	201,900		879,800		312
24 Wharton Borough.....	984	174,975	584,500	759,475	143,850		903,325		681
25 Boonton (Town).....	955	1,377	630,015	2,395,740	274,145		2,669,885		1,012
26 Dover (Town).....	271	907,000	2,037,850	2,944,850	708,476		3,653,326		1,748
27 Morristown (Town).....	204	2,508,000	5,616,555	8,124,555	2,835,580		11,260,135		2,419
Totals.....	256,562	\$18,298,932	\$18,024,295	\$36,323,227	\$8,060,964		\$44,384,091		15,782

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1907—(Continued).

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Total tax rate per \$100 valuation.
	a	b	c	d	e	f	State school tax.	County tax.	Local tax.	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.				
1 Boonton Township.....	\$2,400			\$1,000		\$3,400	\$354 00	\$1,123	\$1,200	\$1,362
2 Chatham Township.....	3,800			12,500		3,800	1,021 00	3,289	3,650	1,395
3 Chester Township.....	5,700			43,000	\$1,000	19,200	1,240 00	3,984	4,175	1,357
4 Hanover Township.....	10,000		\$2,503 000	8,000	1,200	2,557 200	5,633 00	17,856	14,280	1,207
5 Jefferson Township.....	17,500			1,000		25,500	1,071 00	3,397	4,150	1,448
6 Mendham Township.....	4,500			7,500		5,500	999 00	3,168	4,679	1,594
7 Montville Township.....	7,800			7,500	450	15,750	1,307 00	4,144	4,500	1,372
8 Morris Township.....	23,500		15,800	78,000	10,000	127,300	7,172 25	22,728	14,200	1,108
9 Mount Olive Township.....	6,500		15,000	23,400	2,600	47,500	1,067 00	3,365	3,960	1,419
10 Passaic Township.....	7,750			10,000	2,800	20,050	2,089 00	6,464	8,900	1,484
11 Pequannoc Township.....	14,000		16,500	8,000	2,000	24,000	1,348 00	4,276	6,243	1,584
12 Randolph Township.....	11,800		12,200	12,200	6,000	46,000	1,246 00	3,953	7,070	1,772
13 Rockaway Township.....	11,200		117,000	10,500	700	136,400	2,512 00	7,962	13,900	1,747
14 Roxbury Township.....	14,000		600	16,250	1,500	32,850	1,957 00	6,205	9,185	1,566
15 Washington Township.....	9,500			29,800	4,200	43,500	1,829 00	5,800	7,400	1,479
16 Butler Borough.....	35,000	\$38,000	5,000	48,500	5,200	131,700	1,969 00	6,241	12,275	1,874
17 Clifton Park Borough.....	8,000		100,000	61,000	12,000	181,000	1,499 00	4,753	11,152	2,089
18 Florham Park Borough.....	4,000		1,000	501,000	200	506,200	2,255 00	7,147	1,077	1,077
19 Madison Borough.....	40,000	20,000	559,500	839,000	15,000	1,473,500	6,066 00	19,230	35,416	1,802
20 Mendham Borough.....	1,500		2,000	24,000	2,000	29,500	1,359 00	4,310	4,265	1,265
21 Mount Arlington Borough.....	400		4,000	7,000		11,400	828 00	2,624	3,890	1,595
22 Netcong Borough.....	12,500		4,000	6,400		22,900	586 00	1,863	4,935	2,293
23 Rockaway Borough.....	12,000		5,000	27,000	10,000	54,000	1,582 00	5,017	8,900	1,752
24 Wharton Borough.....	30,000	8,000	600	10,300		46,900	1,624 00	5,150	9,112	1,761
25 Boonton (Town).....	28,000		71,500	108,800	20,000	228,300	4,623 00	14,654	26,447	1,781
26 Dover (Town).....	60,000		209,000	123,000	47,000	639,000	6,392 00	20,262	42,125	1,988
27 Morristown (Town).....	195,000		280,000	764,000	25,000	1,264,000	20,257 00	64,215	89,797	1,550
Totals.....	\$575,850	\$66,000	\$3,900,500	\$2,781,150	\$168,350	\$7,500,850	\$79,885 25	\$253,100	\$358,928	



## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1907.

TAXING DISTRICT.		NUMBER OF ACRES OR LOTS.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
		Acres.	Lots.								
1	Barnegat City.....	30	1,367	\$21,560	\$44,070	\$65,630	\$5,581	.....	\$71,211	\$71,211	17
2	Bay Head.....	.....	6,606	276,460	288,175	504,635	31,400	.....	536,035	536,035	65
3	Beach Haven.....	.....	.....	141,755	245,850	387,605	41,793	.....	429,398	429,398	61
4	Berkeley.....	23,269	.....	176,800	91,000	267,800	20,875	.....	288,675	288,675	145
5	Brick.....	14,320	387	376,000	307,750	683,750	80,095	.....	763,845	763,845	498
6	Dover.....	20,333	.....	476,080	750,980	1,226,960	378,489	.....	1,605,449	1,605,449	590
7	Eagleswood.....	5,095	.....	58,600	81,550	140,150	33,960	.....	174,110	174,110	145
8	Harvey Cedars.....	.....	747	19,031	21,600	40,631	2,504	.....	43,135	43,135	17
9	Island Heights.....	10	1,508	162,585	122,735	285,320	55,585	.....	340,905	340,905	56
10	Jackson.....	45,058	.....	244,885	185,625	380,510	35,585	.....	416,095	416,095	350
11	Lacey.....	31,343	.....	103,115	123,520	228,635	62,992	.....	291,627	291,627	175
12	Lakewood.....	9,896	.....	1,680,275	2,780,525	4,410,800	1,195,200	.....	5,606,000	5,606,000	18
13	Lavallette.....	11	1,716	51,376	27,505	78,881	5,343	.....	84,224	84,224	26
14	Little Egg Harbor.....	12,240	.....	74,900	28,450	103,350	12,175	.....	115,525	115,525	147
15	Long Beach.....	1,685	.....	203,420	31,550	234,970	6,885	.....	241,855	241,855	16
16	Manchester.....	57,439	1,200	157,374	181,936	339,310	66,934	.....	406,244	406,244	234
17	Ocean.....	6,134	.....	38,630	55,365	93,995	21,315	.....	115,310	115,310	126
18	Plumsted.....	18,118	.....	179,704	311,460	491,164	105,686	\$1,000	596,800	596,800	274
19	Point Pleasant.....	424	.....	644,355	527,900	1,172,255	141,317	.....	1,313,572	1,313,572	159
20	Sea Side Park.....	90	1,470	160,505	229,567	390,072	31,503	.....	421,575	421,575	48
21	Stafford.....	21,933	.....	147,500	100,955	248,455	45,285	.....	293,665	293,665	253
22	Surf City.....	.....	2,545	69,117	6,390	75,507	2,065	.....	77,592	77,592	28
23	Tuckerton.....	.....	396	84,980	268,325	353,315	94,288	.....	447,553	447,553	289
24	Union.....	7,776	204	65,222	202,208	267,425	90,437	.....	368,862	368,862	272
Totals.....		.....	.....	\$5,504,189	\$6,966,936	\$12,471,125	\$2,576,162	\$3,025	\$15,044,262	\$15,044,262	954

State rate, \$0.18824. County rate, 0.50000 per \$100 of valuation.

## 125

TAXING DISTRICT.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			
	Public schools.	Other school prop-erty.	Public property.	Church and chart-table.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per \$100 valuation.
1 Barnegat City.....	\$1,290		\$1,200	\$540		\$8,080	\$134 04	\$356 06	\$1,342 84	\$2,769
2 Bay Head.....	1,050	1,000	1,000	8,900		10,950	1,009 08	2,690 18	3,985 00	1,431
3 Beach Haven.....	780			15,710		16,490	806 30	2,146 90	3,898 00	1,582
4 Berkeley.....	1,390	4,850				9,350	543 40	3,443 38	2,445 00	1,501
5 Brick.....	11,290	3,900		12,500		29,200	1,437 86	3,819 22	6,212 00	1,501
6 Dover.....	45,800	56,500		27,000		134,800	8,027 78	8,027 25	17,905 00	1,797
7 Eagleswood.....	2,500			7,000		10,500	322 74	870 55	1,193 00	1,581
8 Harvey Cedars.....	1,500	1,650				1,650	81 20	215 67	883 00	1,576
9 Island Heights.....	8,000			3,500		5,000	641 72	1,704 52	6,227 52	2,515
10 Jackson.....	2,500			11,500		30,800	783 26	2,080 48	4,081 00	1,657
11 Lacey.....	500	4,000				18,000	548 96	1,458 14	2,925 00	1,485
12 Lakewood.....	51,300	7,000		89,500		162,800	10,552 78	28,080 00	42,632 00	1,448
13 Little Egg Harbor.....	1,300	\$10,000				180,500	158 54	431 12	42,974 00	1,841
14 Long Beach.....	3,100			900		1,800	217 46	577 62	1,140 00	1,675
15 Manchester.....	1,100	11,500				12,000	455 26	1,290 28	1,968 00	1,645
16 Plumsted.....	7,400			6,783	250	10,985	734 71	2,031 22	4,696 00	1,837
17 Point Pleasant.....	13,000	1,500		17,115	13,215	22,500	217 08	570 59	4,245 00	1,665
18 Sea Side Park.....	1,020		1,700	13,400		27,400	1,121 38	2,979 80	5,415 00	1,597
19 Surf City.....	6,000		10,750	70,150		97,400	2,472 57	6,567 80	13,550 00	1,742
20 Stafford.....			5,000	1,200		7,250	793 57	2,107 88	3,269 09	1,958
21 Tuckerton.....	9,300	2,000		10,700	1,800	18,500	549 03	1,438 33	2,650 50	1,59
22 Union.....	7,000	2,000		12,000		3,000	146 06	387 96	1,777 00	2,978
23 Totals.....	\$179,640	\$11,500	\$112,150	\$823,685	\$40,565	\$667,490	\$28,319 69	\$76,221 31	\$139,488 32	1,938

## Abstract of Ratables for Passaic County, for the Year 1907.

TAXING DISTRICT.		1		2	3	4	5	6	7	8	9
		NUMBER OF ACRES		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
		Acres.	Lots.								
1	Paterson, First Ward.....	2,574		\$1,570,700	\$2,375,350	\$3,946,050	\$264,400		\$4,210,450		2,438
	Second Ward.....	10,285		2,090,560	3,880,350	6,070,910	611,550		6,712,460		3,362
	Third Ward.....	7,826	43	2,290,420	3,830,930	6,121,370	901,200		7,082,570		3,267
	Fourth Ward.....	7,287		5,003,235	6,024,400	12,027,635	1,387,100		13,614,735		7,792
	Fifth Ward.....	2,089		5,965,063	5,455,420	11,420,483	3,034,072		14,454,555		1,338
	Sixth Ward.....	796		2,822,910	2,439,000	5,261,910	2,539,470		7,821,380		946
	Seventh Ward.....	3,253		1,769,700	2,243,610	4,013,310	1,831,200		5,844,510		1,278
	Eighth Ward.....	3,916		1,179,370	1,941,280	3,120,650	571,780		3,692,430		1,605
	Ninth Ward.....	3,045		4,195,020	5,899,100	9,994,120	2,627,835		12,621,955		2,548
	Tenth Ward.....	5,256		1,829,450	2,595,510	4,424,960	1,080,670		5,502,630		1,965
	Eleventh Ward.....	333		4,702,457	3,947,085	8,649,542	580,820		9,280,362		1,714
2	Second-class Railroad Property.....					315,174			315,174		
	Passaic, First Ward.....	3,282		1,944,710	3,573,895	5,518,605	887,000		6,375,685		1,840
	Second Ward.....	4,101		2,038,150	2,590,650	4,628,800	1,154,000		5,788,400		1,290
3	Third Ward.....	11,802		2,385,885	2,750,025	5,135,910	414,515		5,551,025		988
	Fourth Ward.....	4,868		2,747,319	5,406,925	8,153,844	973,750		9,127,594		1,976
	Acquanok Township.....	5,393		2,040,200	2,676,850	4,726,050	672,200		5,398,250		1,374
4	Little Falls Township.....	2,704	1,136			1,564,104	502,200		2,066,304		808
	Wayne Township.....	13,682	289			1,407,524	154,040		1,561,564		451
	Manchester Township.....	500	1,641	382,160	617,575	999,735	150,450		1,150,185		564
5	West Milford Township.....	45,536		644,510	629,180	1,273,690	61,525		1,335,215		481
	Pompton Township.....	25,858				1,323,691	132,785		1,456,476		829
	Pompton Lakes Borough.....	1,288		216,379	338,114	574,493	123,075		697,568		249
6	Hawthorne Borough.....	1,690		359,207	683,945	1,043,152	230,595		1,272,747		640
	Totowa Borough.....	2,205		458,410	911,485	1,369,845	23,112		1,392,957		170
	North Haledon Borough.....	1,898		722	133,435	276,385	19,975		296,310		168
7	Prospect Park Borough.....	245	711			600,700	8,811		609,511		404
	Totals.....	101,651	106,182	\$47,939,850	\$60,414,949	\$118,354,922	\$21,117,820		\$134,688,812		31,499

# Abstract of Ratables for Passaic County, for the Year 1907—(Continued).

TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			12	13	14
	a Public schools.	b Other school prop-erty.	c Public property.	d Church and chari-table.	e Cemeteries and Graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.			
(Paterson, First Ward.....	\$112,450			\$147,800		\$280,250						
Second Ward.....	107,600		\$384,200	221,800	\$15,000	728,600						
Third Ward.....	89,500		14,000	35,500		139,000						
Fourth Ward.....	146,200		44,500	580,600		721,300						
Fifth Ward.....	75,040		928,600	800,680	81,200	1,911,240						
Sixth Ward.....	48,000	\$25,720	12,200	37,040		92,240						
Seventh Ward.....	20,000	46,000	100,000	339,000		505,000						
Eighth Ward.....	121,700		15,800	12,000		149,500						
Ninth Ward.....	194,000	70,000	784,000	688,000	78,400	1,819,400						
Tenth Ward.....	44,240	32,560	7,000	308,400		387,200						
Eleventh Ward.....	134,850		179,750	136,850	300,000	750,950						
Second-class Railroad Property.....												
Passaic, First Ward.....	98,000		111,700	208,750		419,450						
Second Ward.....	92,000		135,000	192,000	10,000	419,000	54,066 22	70,839 04	253,055 52	1 41		
Third Ward.....	85,500		72,650	287,000		425,150						
Fourth Ward.....	307,000	78,000	17,500	774,800		1,177,300						
Acquanok Township.....	72,000	300	106,600	62,150	1,400	242,450						
Little Falls Township.....	21,800			41,000	1,000	63,800	10,873 57	14,246 98	45,072 81	1 32		
Wayne Township.....	24,700		120,000	12,200		156,900	4,163 58	5,453 97	22,250 00	1 55		
Manchester Township.....	37,900		5,500	8,500		51,900	3,145 53	4,120 96	7,550 00	96 96		
West Milford Township.....	11,900		200,000	30,725	300	242,925	2,817 92	3,036 33	16,965 00	1 95		
Pompton Township.....	23,500			17,800		2,934 80	2,690 57	3,534 63	5,850 00	91 91		
Pompton Lakes Borough.....	8,000			19,400	1,200	41,300	1,399 40	9,844 64	14,715 18	1 49		
Hawthorne Borough.....	18,800	150		18,800	500	33,300	2,382 41	1,862 88	5,447 87	1 26		
Totowa Borough.....	12,000		30,000	7,000	42,000	91,000	2,807 01	3,677 01	8,022 50	1 16		
North Haledon Borough.....	15,000					15,000	781 96	7,210 00	7,210 00	1 96		
Prospect Park Borough.....	4,000			5,500		9,500	1,229 05	1,609 49	7,600 00	1 72		
Totals.....	\$1,917,080	\$252,580	\$3,269,150	\$4,969,345	\$531,000	\$10,989,155	\$271,273 13	\$355,41 84	\$1,572,154 94			

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1907.

TAXING DISTRICT.		NUMBER OF ACRES OR LOTS.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
		Acres.	Lots.								
1	{ Salem, East Ward.....	402	854	\$451,050	\$1,178,925	\$1,629,975	\$667,900	\$43,750	\$2,154,125	\$2,154,125	888
2	"    West Ward.....	156	755	303,515	781,220	1,084,735	521,530	37,500	1,568,765	1,568,765	557
3	Elsinboro.....	7,984		250,225		250,225	57,530	1,950	305,805	305,805	94
4	Mariontown.....	29,458		1,084,970		1,084,970	226,775	6,500	1,295,245	1,295,245	431
5	Lower Alloway Creek.....	24,860	142	476,435	105,990	574,425	174,575	12,175	786,825	786,825	263
6	Quinton.....	13,262	80	589,300	100,450	577,175	161,925	18,750	730,350	730,350	347
7	Alloway.....	19,150	172	492,065	82,655	621,955	142,468	4,100	760,323	760,323	399
8	Lower Penns Neck.....	14,041	150	694,675	99,625	591,690	118,771	730	709,731	709,731	325
9	Upper Penns Neck.....	10,777		185,275		694,675	169,650		767,325	767,325	228
10	Reansgrove Borough.....	600	161	185,275	490,375	676,125	169,650		778,650	778,650	351
11	Oldmans.....	12,210	199	451,685	125,225	576,900	144,484	2,455	718,779	718,779	338
12	Pittsgrove.....	19,326	82	1,223,800	569,775	1,793,575	385,675	4,475	1,576,000	1,576,000	508
13	Woodstown Borough.....	737	457	224,225	21,900	246,125	418,475	32,000	1,216,475	1,216,475	381
14	Upper Pittsgrove.....	22,527		1,040,620		1,040,620	218,199	7,720	1,251,069	1,251,069	494
15	Pittsgrove.....	26,167		607,450		607,450	77,680		684,730	684,730	400
	Elmer Borough.....	237	444	128,675	301,325	430,000	130,528	9,575	550,953	550,953	310
Totals.....		194,894	8,735	\$8,472,705	\$3,847,475	\$12,320,180	\$8,617,690	\$182,690	\$15,755,180	\$15,755,180	6,445



Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1907.

TAXING DISTRICT.									
1	2	3	4	5	6	7	8	9	
Number of acres.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.	
1	Bedminster.....	Farm	\$1,298,600	\$219,850	\$3,400	\$1,509,050	.....	522	
2	Bernards.....	Farm	3,307,350	136,900	59,700	3,594,550	.....	1,022	
3	Branchburg.....	Farm	647,730	139,064	21,810	767,984	.....	278	
4	Bridgewater.....	Farm	4,898,708	1,100,098	70,400	5,999,801	.....	2,590	
5	Bond Brook Borough.....	Land	2,984,771	305,428	.....	1,611,462	.....	580	
6	Bond Brook Borough.....	Land	1,806,034	367,325	8,273	1,864,722	.....	537	
7	Franklin.....	Farm	1,600,073	239,170	13,730	1,830,873	.....	574	
8	Hillsborough.....	Farm	1,554,899	158,078	9,221	881,018	.....	943	
9	Montgomery.....	Farm	786,561	188,078	1,100	89,865	.....	45	
10	North Plainfield.....	Farm	313,300	36,400	.....	398,700	.....	155	
11	North Plainfield Borough.....	Land	2,702,000	361,750	10,800	3,112,950	.....	1,233	
12	Rocky Hill Borough.....	Land	176,187	50,478	.....	216,310	.....	66	
13	South Bound Brook Borough.....	Land	125,220	74,960	10,500	427,410	.....	219	
14	Warren.....	Land	282,100	60,675	.....	399,739	.....	235	
Totals.....	\$7,041,770	\$5,771,419	\$19,303,486	\$3,886,251	\$210,306	\$22,923,381	.....	8,498	

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			14 Total tax rate per \$100 valuation.	
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.		
TAXING DISTRICT.											
1 Bedminster.....	\$8,000		\$2,000	\$38,500	\$3,500	\$70,000	\$3,000 50	\$9,872 04	\$4,000 00	\$1 50	
2 Bernards.....	62,500			46,000		110,500	7,878 25	25,412 81	25,173 81	2 02	
3 Branchburg.....	5,600				325	5,925	1,551 45	5,005 38	2,800 00	1 45	
4 Bridgewater.....	80,000		121,000	194,000	10,300	405,300	11,902 71	38,803 01	25,700 00	1 52	
5 Bound Brook Borough.....	100,000	\$3,000	10,000	80,000	5,000	198,000	3,208 19	10,541 53	9,668 77	2 00	
6 Franklin.....	10,475		6,000	56,700	2,200	75,375	3,984 64	12,850 90	4,800 00	1 15	
7 Hillsborough.....	7,800			26,000	4,600	38,400	3,711 86	11,973 66	5,280 46	1 25	
8 Monticomey.....	2,500		166,120	21,030	3,000	193,310	1,786 78	5,763 49	2,466 85	1 25	
9 Millstone Borough.....	2,000			12,000	500	14,500	181 25	584 64	298 60	1 16	
10 North Plainfield Borough.....	2,800			7,000		9,800	747 77	2,411 97	4,600 00	2 40	
11 North Plainfield Borough.....	100,000	3,200	11,300	83,000	3,000	200,500	6,313 76	20,364 03	25,800 00	2 58	
12 Rocky Hill Borough.....	1,000		950	8,100		10,050	438 69	1,415 06	700 34	1 56	
13 South Bound Brook Borough.....	14,400		750	8,000		23,150	866 82	2,796 06	1,709 64	1 85	
14 Warren.....	4,200			7,500	1,100	12,800	810 71	2,615 02	3,300 00	2 00	
Totals.....	\$401,275	\$6,200	\$318,120	\$608,490	\$83,525	\$1,367,610	\$46,503 38	\$150,000 00	\$116,278 47		



## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1907.

TAXING DISTRICT.										
1		2	3	4	5	6	7	8	9	
NUMBER OF ACRES — OR LOTS.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.	
Acres.	Lots.									
1 Andover Township.....	*	\$37,890	\$117,150	\$808,950	\$95,515	\$8,715	\$895,750	\$402,009	133	
2 Andover Borough.....	756	20,040	155,040	155,040	54,070	6,300	202,610	207,455	119	
3 Branchville Borough.....	170	41,820	152,755	194,075	136,010	1,000	323,085	330,585	*	
4 Byram.....	*	126,575	68,000	189,575	220,025		409,600	380,585	*	
5 Frankford.....	276	238,750	187,625	481,875	175,955	11,515	645,785	651,860	289	
6 Fredon.....	18,794	*	*	215,500	67,670	5,075	278,085	231,495	138	
7 Green.....	11,680	*	*	243,875	85,558	3,025	325,908	325,508	146	
8 Hampton.....	9,844	105,928	95,728	243,875	101,003	4,990	297,667	316,560	131	
9 Hardyson.....	14,578	2,320,970	485,195	2,756,165	192,028		2,948,748	2,973,748	1,652	
10 Hopatcong.....	21,718	123,455	92,175	217,660	22,465		240,125	263,985	37	
11 Lafayette.....	11,067	154,560	136,115	290,675	78,898		369,573	380,668	*	
12 Montague.....	26,083	118,185	100,865	218,550	46,300	200	264,650	264,600	*	
13 Newton.....	1,300	*	*	2,077,150	799,540	154,860	2,721,830	2,573,822	939	
14 Sandyston.....	19,859	150,080	75,040	225,120	72,900		298,020	304,920	*	
15 Sparta.....	23,840	*	*	682,760	123,240		806,000	823,650	420	
16 Stanhope Borough.....	*	56,110	224,440	280,550	46,000		326,550	323,125	210	
17 Stillwater.....	17,672	126,800	481,920	265,900	88,550	1,250	883,200	363,140	245	
18 Sussex Borough.....	450	409,850	204,925	608,720	276,580	42,060	848,190	845,090	883	
19 Vernon.....	88,952	108,405	31,300	614,775	198,685		813,410	815,920	96	
20 Walpack.....	12,982	430,250	389,150	134,705	41,900	3,338	173,267	173,712	*	
21 Wantage.....	38,770	420,250	389,150	809,400	288,000	16,450	1,081,950	1,060,620	*	
Totals .....	268,455	\$4,591,156	\$2,786,888	\$11,166,674	\$3,161,777	\$253,998	\$14,074,453	\$14,381,822	.....	

\* Not given in the duplicate.

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.		13 APPORTIONMENT OF TAXES.		14 Total tax rate per \$100 valuation.
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax.	
1 Andover Township.....	\$3,200				\$2,400	\$3,200	\$783.92	\$1,801.00	\$2,750	\$2,750	\$1.30
2 Andover Borough.....	3,200			\$16,400	404.54	22,000	604.54	929.40	2,457	2,457	1.27
3 Branchville Borough.....	2,000		\$100	10,000	644.64	12,100	644.64	1,481.02	2,250	2,250	1.23
4 Byram.....	1,500			2,000	500	4,000	761.18	1,748.77	2,500	2,500	1.28
5 Frankford.....	3,000		8,350	2,000	1,000	14,950	1,271.13	2,920.08	3,700	3,700	1.21
6 Fredon.....	1,200			3,000		4,200	548.92	1,261.10	1,800	1,800	1.25
7 Green.....	5,000			7,700	1,300	14,000	684.74	1,458.28	2,850	2,850	1.47
8 Hampton.....	2,300			2,500	300	5,100	617.29	1,418.19	2,400	2,400	1.40
9 Hardyston.....	21,500		1,500	41,300	4,500	68,800	5,810.51	13,349.27	23,500	23,500	1.65
10 Hopakong.....							514.77	1,182.65	942	942	1.00
11 Lafayette.....	5,500			10,500	500	16,500	742.30	1,705.40	2,125	2,125	1.20
12 Montague.....	4,000			8,500	500	8,000	515.97	1,185.41	2,800	2,800	1.70
13 Newton.....	25,000		49,500	94,000	1,700	170,200	5,613.70	12,897.13	30,723	30,723	1.71
14 Sandyston.....	4,800			4,000	1,300	10,100	1,584.60	3,689.95	8,900	8,900	1.75
15 Sparta.....	12,500			21,800	2,100	36,400	1,606.12	3,689.95	8,900	8,900	1.71
16 Stanhope Borough.....	12,000			13,000		25,000	1,641.79	1,474.48	5,000	5,000	2.16
17 Stillwater.....	3,200			11,000	8,300	17,500	708.13	1,626.87	2,625	2,625	1.37
18 Sussex Borough.....	14,000		3,000	19,000		36,000	1,647.93	3,786.00	10,780	10,780	1.92
19 Vernon.....	9,900			17,700	5,950	33,550	1,591.05	3,655.83	8,580	8,580	1.68
20 Walpack.....	1,500			4,500	1,000	6,400	342.64	787.19	1,560	1,560	1.25
21 Wantage.....	10,000			5,000	10,000	25,000	2,048.71	4,706.78	9,800	9,800	1.53
Totals.....	\$715,900		\$62,450	\$288,900	\$35,750	\$588,000	\$28,044.58	\$64,480.29	\$136,712		

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1907.

1		2		3	4	5	6	7	8	9
TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.	Value of land without improvements.		Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
	Acres.	Lots.								
1 *Clark Township.....	2,660			\$2,208,570	\$316,095	\$262,585		\$582,680	\$570,490	92
2 Cranford.....	1,823	5,639		\$1,895,547	4,104,117	450,900		4,555,017	4,555,017	743
3 Elizabeth.....	1,353	25,812		18,581,520	44,457,719	5,468,970		49,927,689	49,986,620	15,821
4 Fanwood Township.....	5,201	1,212		644,400	846,370	379,273		1,225,643	1,235,943	223
5 Fanwood Borough.....	400	500		211,732	212,900	67,772		482,454	492,454	49
6 Garwood Borough.....	85	2,633		306,365	928,285	234,760		1,161,045	1,161,045	166
7 Kenilworth Borough.....	850	3,877		843,985	547,235	24,898		572,071	614,891	99
8 Linden Borough.....	5,517	7,700		1,933,368	3,311,965	437,060		3,749,025	3,744,165	268
9 Linden Township.....	101	795		310,150	583,675	50,925		584,600	578,600	89
10 *Mountainside Borough.....	2,411			228,525	277,750	96,770		314,520	314,520	88
11 New Providence Township.....	3,697	1,996		284,650	256,250	7,750		264,000	258,850	98
12 New Providence Borough.....	2,285	808		183,650	437,525	23,475		481,000	481,000	153
13 Plainfield.....		5,824		8,127,086	18,949,850	3,261,050	\$84,525	22,126,375	22,196,625	4,569
14 Rahway.....		6,211		2,089,750	4,843,800	572,000		5,415,800	5,415,700	1,387
15 Roselle Borough.....	1,000	4,195		1,105,387	2,197,347	231,653		2,429,000	2,438,500	541
16 Roselle Park Borough.....	228	4,817		969,900	2,079,491	171,292	1,900	2,248,883	2,279,484	656
17 *Springfield Township.....	3,020	60			714,885	97,452		811,837	948,066	273
18 Summit.....	2,085	1,503		3,945,900	8,036,150	875,250		8,931,400	8,940,150	890
19 {				4,112,250						744
20 *Union Township.....	6,808	2,906		2,420,675	2,420,675	844,575	15,920	3,249,330	3,228,730	713
21 Westfield.....	2,091	2,846		2,409,150	4,506,150	506,400		5,011,550	5,011,750	1,014
Totals.....	41,617	78,384		\$53,520,211	\$100,228,516	\$14,006,758	\$102,345	\$114,138,929	\$114,454,000	29,121

\* Unable to separate other lands and buildings from farm property.

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.			13 LOCAL TAX.	14 Total tax rate per \$100 valuation.
	a Public schools.	b Other school prop-erty.	c Public property.	d Church and chari-table.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.			
Clark Township.....	\$1,200			\$2,700	\$2,000	\$5,900	\$1,092 43	\$1,585 39	\$2,043 39	\$0 88	
Cranford.....	50,200		\$11,000	63,250		124,450	8,722 40	12,658 39	48,266 69	1 53	
Elizabeth.....	614,350	\$254,000	1,013,150	2,773,700	3,500	4,658,700	95,723 20	138,017 87	495,093 28	1 46	
Fanwood Township.....	21,000			30,000	10,000	61,000	2,366 51	3,434 40	11,938 75	1 44	
Fanwood Borough.....							943 00	1,368 53	5,205 66	1 53	
Garwood Borough.....	15,050			3,900		18,950	2,223 28	3,226 54	12,203 65	1 52	
Kentworth Borough.....	7,500	21,900				29,400	1,177 45	1,708 78	5,002 36	1 29	
Linden Township.....	8,300		2,600	18,300	167,500	178,400	7,169 70	10,405 03	14,193 16	1 22	
Linden Borough.....	12,000			1,500		30,300	1,107 96	1,607 92	3,692 94	1 11	
Mountaineer Borough.....	4,000					5,500	602 27	874 05	2,433 01	1 25	
New Providence Township.....	4,500					4,500	494 71	717 95	2,798 60	1 56	
New Providence Borough.....	9,000					40,500	921 07	1,336 70	4,459 87	1 40	
Plainfield.....	432,700		500	31,000	54,400	1,476,925	42,496 50	61,667 80	221,430 00	1 47	
Rahway.....	60,000		174,350	815,475	16,500	438,700	10,370 52	15,050 23	82,898 25	2 00	
Roselle Borough.....	70,000		134,500	227,700		125,000	4,669 48	6,776 59	22,741 60	1 40	
Roselle Park Borough.....	82,200		2,100	9,500		43,800	4,364 98	6,334 69	17,787 20	1 25	
Springfield Township.....	24,300			12,500	2,800	39,600	1,815 45	2,634 67	10,155 35	1 55	
Summit.....	60,900		72,500	348,300	4,500	486,200	17,119 49	24,844 68	120,746 56	1 82	
Union Township.....	19,900		2,500	20,600	33,000	76,000	6,132 69	8,972 64	27,421 28	1 32	
Westfield.....	53,000		32,000	89,000	17,000	191,000	9,597 00	13,927 65	66,117 87	1 79	
Totals.....	\$1,500,100	\$275,900	\$1,445,200	\$4,502,425	\$311,200	\$8,084,825	\$219,160 09	\$318,050 00	\$1,176,624 47		

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1907.

TAXING DISTRICT.										
1 NUMBER OF ACRES OR LOTS.		2 Value of land without improvements.		3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness.)	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
Acres.	Lots.									
1 Allamuchy.....	12,568				\$896,876	\$125,049	\$58,555	\$511,425		191
2 Belvidere.....	500				844,672	829,224	16,631	1,615,841		441
3 Blairstown.....	17,982	152			579,842	437,961	4,200	1,001,172		374
4 Franklin.....	19,858	121			1,023,352	952,236	4,200	1,274,388		327
5 Freelinghuysen.....	14,375	63			386,010	115,605	1,550	500,065		222
6 Greenwich.....	6,006	168			483,966	181,178	9,562	665,582		219
7 Hacktstown.....	1,789	553			1,216,900	423,226	13,000	1,627,126		685
8 Hardwick.....	10,592				154,471	46,156	2,440	198,187		104
9 Harmony.....	14,013				519,894	159,312	800	678,946		319
10 Hope.....	18,717	98			501,925	215,426	2,825	714,526		315
11 Independence.....	10,013				328,328	135,735	4,905	460,158		194
12 Knowlton.....	13,625				539,595	216,070	5,850	749,815		343
13 Lopatcong.....	4,609	558			420,464	68,682	350	488,746		184
14 Mansfield.....	17,806	70			566,488	197,403	3,777	760,119		321
15 Oxford.....	17,683	500			890,578	280,107	1,050	1,169,685		711
16 Pahaquarry, First Ward.....	10,876				108,900	16,123		125,023	Same as column 7.	69
Phillipsburg, Second Ward.....		704	\$695,256	\$758,828	1,452,084	349,769	9,700	1,792,153		700
Third Ward.....	14	481	535,085		902,775	145,702	7,875	1,040,602		607
Fourth Ward.....		882	284,945	478,625	713,570	92,265	3,950	801,885		598
17 Fifth Ward.....	75	430	527,500	527,500	765,875	161,455	1,700	925,680	584	
Sixth Ward.....	88	363	248,375	566,585	810,527	198,202	2,405	1,001,324	472	
Pohatcong.....	860	2,289	288,596	872,242	1,110,887	61,900		1,172,737	689	
Washington Borough.....	7,555	1,965			1,713,420	287,279	400	2,000,299	1,666	
Washington Township.....	645	1,106	353,975	1,131,345	1,485,320	398,155	69,960	1,818,515	913	
Totals.....	204,131	11,296	\$2,372,828	\$4,868,160	\$18,575,218	\$5,592,177	\$225,860	\$23,932,085		11,464

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1907—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.		12 APPORTIONMENT OF TAXES.		13 Local tax.	14 Total tax rate per \$100 valuation.
	a Public schools.	b Other school prop-erty.	c Public property.	d Church and char-itable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.				
1 Alamuchy .....	\$3,400				\$100	\$3,500	\$938 26	\$1,954 28	\$2,850 00		\$1 02	
2 Belvidere .....	22,000				6,500	161,065	2,963 55	6,172 60	11,370 00		1 27	
3 Blairtown .....	8,900	\$190,000	800	\$54,565	1,800	282,700	1,866 78	8,825 72	5,300 00		1 10	
4 Franklin .....	6,450		1,000	20,500	1,400	29,350	2,338 03	4,869 74	8,683 00		1 85	
5 Frelighuysen .....	2,000			8,500		10,500	917 43	1,910 87	2,900 00		1 02	
6 Greenwich .....	10,000			25,600	19,600	55,200	1,221 10	2,543 35	4,265 15		1 20	
7 Hackettstown .....	40,000	210,000	8,000	71,000		329,000	2,985 17	6,217 63	15,561 01		1 50	
8 Harwick .....	1,000				200	1,200	863 60	757 82	1,339 25		1 24	
9 Harmony .....	5,400			11,600	1,500	18,500	1,244 51	2,592 12	8,975 00		1 89	
10 Hope .....	5,700			17,300	3,185	26,135	1,310 89	2,730 38	4,200 00		1 15	
11 Independence .....	2,700			10,400	1,300	14,400	844 22	1,758 87	2,400 00		1 08	
12 Knowlton .....	7,000			25,700	8,600	36,300	1,375 63	2,865 27	4,600 00		1 18	
13 Lopatcong .....	3,000					3,000	896 67	1,867 61	3,925 00		1 37	
14 Mansfield .....	7,600		25,000	20,000		52,600	1,394 54	2,904 60	4,200 00		1 12	
15 Oxford .....	15,800			42,000	1,250	59,050	2,145 85	4,469 45	7,400 00		1 20	
16 Philadelphia, First Ward.....	1,050			1,050	100	2,200	229 87	477 74	675 00		1 10	
Second Ward.....	70,500		15,000	28,500		114,000	3,287 94	6,846 24	20,303 71		1 70	
Third Ward.....	25,370	2,000		71,800		78,900	1,909 12	8,976 39	11,789 25		1 70	
Fourth Ward.....	9,500		2,000	11,500		36,980	1,471 16	3,064 19	9,064 71		1 70	
Fifth Ward.....			10,000	7,000		18,500	1,686 19	3,537 05	10,466 71		1 70	
Sixth Ward.....				21,200	14,000	45,200	1,837 06	3,826 80	11,944 26		1 70	
17 Pohatcong .....	4,000				400	4,400	2,151 54	4,451 31	13,286 24		1 70	
18 Washington Borough.....	15,000		12,900	17,200	500	32,700	3,669 81	7,643 62	9,100 00		1 02	
19 Washington Township.....	28,000			105,500	500	146,900	3,827 13	6,929 87	16,000 00		1 46	
20 Washington Township.....	4,500		600	3,700	6,000	14,800	1,548 86	3,226 08	8,500 00		1 46	
Totals.....	\$298,870	\$402,000	\$153,300	\$906,875	\$61,945	\$1,521,990	\$43,906 43	\$91,450 00	\$187,438 26			

## Abstract of Rates and Exemptions in the State of New Jersey, for the Year 1907.

COUNTY.	Value of land without		Value of improvements.		Total valuation of real		Valuation of personal		Deductions for debt.		Valuation as equalized	
	Improvements.	*	Value of improvements.	*	estate.	estate.	estate.	estate.	(Other than mortgage indebtedness.)	by county board.		
1 Atlantic.....	\$42,923,593		\$15,183,792		\$58,109,295		\$4,700,629				\$62,818,824	
2 Bergen.....	31,047,525		35,364,387		66,411,912		7,727,015				77,138,927	
3 Burlington.....	2,031,466		2,579,284		24,774,422		5,650,431		\$149,131		30,284,722	
4 Camden.....	97,104,965		84,570,615		63,397,035		7,029,005		8,500		70,400,729	
5 Cape May.....	12,723,268		6,348,449		19,081,817		1,572,895				20,654,712	
6 Cumberland.....	4,430,665		7,403,220		17,825,285		4,782,760				20,608,045	
7 Essex.....	182,347,287		192,414,952		374,762,189		63,941,290		2,888,949		411,203,883	
8 Gloucester.....	220,698,652		209,848,988		16,612,724		3,024,894		139,050		20,006,268	
9 Hudson.....	22,233,300		38,493,131		40,517,655		34,141,218				47,657,183	
10 Hunterdon.....	3,895,386		12,086,394		14,978,737		3,463,836		475,298		10,497,205	
11 Mercer.....	32,096,949		28,635,153		74,402,993		14,430,900		1,287,154		37,506,722	
12 Middlesex.....	18,298,332		18,024,235		40,080,034		11,535,288		8,700		31,606,022	
13 Monmouth.....	5,594,189		6,969,596		75,217,981		11,499,291		1,291,958		84,423,314	
14 Morris.....	47,393,890		60,414,949		36,323,227		8,060,864				44,384,061	
15 Ocean.....	8,472,703		3,847,475		12,471,125		2,576,102		3,025		13,044,232	
16 Passaic.....	7,041,770		5,771,419		113,565,992		21,117,820				134,683,812	
17 Salem.....	4,591,136		2,786,893		12,320,180		3,617,690		182,690		15,735,180	
18 Somerset.....	42,980,400		53,320,211		19,308,436		3,836,251		210,306		22,929,381	
19 Sussex.....	2,372,828		4,865,100		11,166,674		3,161,777		253,998		14,381,822	
20 Union.....					100,229,516		14,006,738		102,345		114,454,000	
21 Warren.....					18,575,218		5,382,177		225,360		23,392,085	
Totals.....		*		*	\$1,602,627,247		\$42,357,729		\$7,397,056		\$1,841,527,418	

\* There is no requirement for listing and valuing the land and improvements separately in the case of farm lands. Therefore the sum of lands and improvements does not in each instance equal the total valuation of real estate.

a. Camden county rates were reduced by the County Board of Taxation from \$70,417,540 to \$70,400,549, a decrease of \$16,991.

b. Cape May county rates were reduced by the County Board from \$20,994,642 to \$20,435,447, a decrease of \$559,195.

c. Essex county rates were raised by the County Board from \$440,815,139 to \$441,293,383, an increase of \$888,244.

d. Sussex county rates were raised by the County Board from \$14,074,433 to \$14,381,822, an increase of \$307,389.

e. Hudson county rates were raised by the County Board from \$114,133,929 to \$114,454,000, an increase of \$320,071.

f. Union county rates were raised by the County Board from \$464,158,833 to \$467,658,833, an increase of \$2,500,000.

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1907—(Continued).

COUNTY.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			
	a	b	c	d	e	f	State school tax.	County tax.	Local tax.	
	Public schools.	Other school property.	Public property.	Church and char- table.	Cemeteries and graveyards.	Total amount of exempt property.				
1 Atlantic	\$375,295		\$742,810	\$922,135	\$24,435	\$2,064,675	\$124,447 57	\$161,900 00	\$1,264,686 12	
2 Bergen	1,181,350	\$82,870	789,420	1,060,480	145,530	3,279,660	125,049 68	283,823 84	1,042,847 00	
3 Burlington	380,500	111,000	601,450	1,175,400	86,975	2,305,825	59,609 05	202,113 72	272,017 97	
4 Camden	1,124,820	104,600	2,082,225	2,284,650	284,950	5,779,845	128,006 72	323,450 56	1,040,842 86	
5 Cape May	197,120	85,300	162,700	387,025	3,365	795,510	41,587 84	66,000 00	286,842 84	
6 Cumberland	356,700	49,050	268,625	1,124,225	34,950	1,832,650	42,108 54	100,000 00	269,861 86	
7 Essex	6,891,100	1,440,800	23,039,175	12,706,250	2,698,425	46,775,750	857,495 98	1,461,027 79	5,131,989 01	
8 Gloucester	186,040		227,600	508,250	43,500	965,380	38,422 59	104,000 00	169,598 38	
9 Hudson	7,223,465	1,719,480	9,714,019	8,135,280	2,031,160	28,883,404	616,065 75	1,551,646 56	5,096,528 25	
10 Hunterdon	198,875	7,000	439,800	611,800	62,800	1,320,275	40,231 09	88,468 42	178,840 45	
11 Mercer	1,550,250	3,073,075	6,559,035	3,173,810	421,700	14,777,870	163,645 63	322,264 00	746,884 84	
12 Middlesex	826,677	1,024,900	841,820	1,591,045	192,170	4,478,112	96,024 81	165,000 00	601,153 60	
13 Monmouth	896,250	84,500	1,995,775	1,995,900	153,700	5,011,125	157,845 22	389,374 59	942,510 00	
14 Morris	575,850	66,000	3,909,500	2,731,150	168,950	7,500,850	79,835 25	253,100 00	853,928 00	
15 Ocean	179,640	11,500	112,150	323,635	40,565	667,480	28,319 69	75,221 31	139,468 32	
16 Passaic	1,917,080	252,580	3,269,150	4,969,845	531,000	10,980,155	271,273 13	855,441 84	1,572,154 34	
17 Salem	175,250	17,500	290,000	413,350	44,800	890,900	91,148 34	74,851 66	114,293 56	
18 Somerset	401,275	6,200	318,120	608,400	33,525	1,367,610	42,503 38	150,000 00	116,278 47	
19 Sussex	145,900		62,450	288,900	35,750	592,000	28,044 58	64,430 29	136,712 00	
20 Union	1,500,100	275,900	1,445,200	4,502,425	311,200	8,094,825	213,100 08	318,050 00	1,176,624 47	
21 Warren	296,870	402,000	158,300	606,875	61,945	1,521,980	48,906 43	91,450 00	187,468 26	
Totals.....	\$26,583,907	\$8,764,255	\$56,798,824	\$50,249,480	\$7,358,995	\$149,705,411	\$3,238,676 41	\$6,501,614 58	\$20,784,520 80	





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